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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह छलन संकलन के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

नोटिस

NOTICE

The undermentioned Gazettes of India Extraordinary were published up to the 10th May, 1969:—

Issue No.	No. and Date	Issued by	Subject
145	S.O. 1497, dated 16th April, 1969.	Ministry of Finance	The Insurance (Amendment) Rules, 1969.
146	S.O. 1498, dated 17th April, 1969.	Ministry of Foreign Trade and Supply.	Appointment of some persons as members of the Tea Board mentioned therein.
147	S.O. 1499, dated 18th April, 1969.	Ministry of Food, Agriculture, Community Development and Co-operation.	Further amendment in the notification No. S.O. 3622, dated 14th October, 1968.
148	S.O. 1500, dated 19th April, 1969.	Ministry of Law	Appointing the first day of June, 1969, as the date on which the provisions of sections 29, 31, 33 and 34 of Chapter IV of the Advocates Act, 1961 shall come into force.
149	S.O. 1501, dated 21st April, 1969.	Election Commission of India.	Amendments in notification No. 56/69-II (S.O. 89) dated 4th January, 1969.
150	S.O. 1502, dated 21st April, 1969.	Ministry of Information and Broadcasting.	Approval of the film as specified therein.

Issue No.	No. and Date	Issued by	Subject
एस० ओ० 1503 दिनांक 21 अप्रैल, 1969 ।	सूचना और प्रसारण मंत्रालय ।	अनुसूची में दी गई फिल्म को स्वी- कृत करना ।	
151 S.O. 1504, dated 21st April, 1969.	Ministry of Foreign Trade and Supply.	Authorising Shri J. N. Swaroop to take over the management of Hira Mills Ltd., Ujjain.	
152 S.O. 1505, dated 21st April, 1969.	Ministry of Law	The Registration of Electors (Amendment) Rules, 1969.	
का० आ० 1506, दिनांक 21 अप्रैल, 1969 ।	विधि मंत्रालय	निर्वाचक रजिस्ट्रेशन (संशोधन) नियम, 1969 ।	
153 S.O. 1507, dated 21st April, 1969.	Ministry of Home Affairs	Constitution of an Advisory Board for the Preventive Detention Act, 1950.	
154 S.O. 1508, dated 22nd April, 1969.	Election Commission of India.	Bye-election to the Council of States by the elected members of Madhya Pradesh Legislative Assembly.	
एस० ओ० 1509, दिनांक 22 अप्रैल, 1969 ।	भारत निर्वाचन आयोग ।	मध्य प्रदेश विधान सभा के निर्वाचित सदस्यों द्वारा राज्य सभा के लिये उप-निर्वाचन ।	
155 S.O. 1560, dated 23rd April, 1969.	Ministry of Law	The Admission as Advocates (Training and Examination) Amendment Rules, 1969.	
156 S.O. 1561, dated 24th April, 1969.	Central Warehousing Corporation.	Acceptance of nomination of candidates for election as a director from the class of shareholders—Cooperative Societies.	
157 S.O. 1562, dated 24th April, 1969.	Ministry of Information and Broadcasting.	Approval of the film as specified therein.	
एस० ओ० 1563, दिनांक 24 अप्रैल, 1969 ।	सूचना और प्रसारण मंत्रालय ।	अनुसूची में दी गई फिल्म को स्वीकृत करना ।	
158 S.O. 1564, dated 26th April, 1969.	Ministry of Food, Agriculture, Community Development and Cooperation.	The Cold Storage (Amendment) Order, 1969.	
159 S.O. 1565, dated 26th April, 1969.	Do.	Fixing the maximum prices at which vegetable oil products may be sold in the various Zones.	

Issue No.	No. and Date	Issued by	Subject
160	S.O. 1566, dated 28th April, 1969.	Ministry of Foreign Trade and Supply	Further amendments to the Exports (Control) Order, 1968.

ऊपर लिखे असाधारण राजपत्रों की प्रतियां प्रकाशन प्रबन्धक, सिविल लाइन्स, दिल्ली के नाम मागपत्र भेजने पर भेज दी जायेगी। मागपत्र प्रबन्धक के पास इन राजपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुंच जाने चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों और (संघ क्षेत्र प्रशासन को छोड़कर) केन्द्रीय प्राधिकरणों द्वारा जारी किए गए विधिक आदेश और अधिसूचनाएं।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories).

ELECTION COMMISSION OF INDIA

New Delhi, the 26th April 1969

S.O. 1744.—In pursuance of sub-section (6) of section 116A of the Representation of the People Act, 1951 (43 of 1951) as continued in operation by section 63 of the Representation of the People (Amendment) Act, 1966, the Election Commission hereby publishes the decision of the High Court Judicature at Allahabad, given on the 19th November, 1968 on an appeal from the order, dated the 27th April, 1965 of the Election Tribunal, Kanpur.

IN THE HIGH COURT OF JUDICATURE AT ALLAHABAD

Civil Side

Appellate Jurisdiction

Dated Allahabad the 19th November, 1968

PRESENT:

The Hon'ble Bishambhar Dayal, Judge.

The Hon'ble Satish Chandra, Judge.

AND

The Hon'ble B. N. Lokur, Judge.

FIRST APPEAL No. 255 OF 1965

First Appeal against the order of Sri U. C. Oswal, Member Election Tribunal Kanpur dated 27th April, 1965 in Election petition No. 348 of 1962.

PARTIES:

Sri Duryodhan—*Petitioner Appellant.*

Vs.

Sri Sita Ram and others—*Opp. Parties Respondents.*

By the Court

The appeal is dismissed. Parties will bear their own costs.
Dated 19th November, 1968.

(Sd.) B. D.
(Sd.) S. C.
(Sd.) B. N. L.

FIRST APPEAL No. 255 OF 1965

Hon'ble B. Dayal, J.
 Hon'ble Satish Chandra, J.
 Hon'ble Lokur, J.

(Per Hon'ble B. Dayal, J.)

This appeal under section 116-A of the Representation of the People Act, 1951 has been referred to this Full Bench because there appeared to be an apparent conflict between two Division Bench cases of this Court reported in *Vishwanath Prasad v. Malkhan Singh Sharma and others* (A.I.R. 1964 All. 181) and *B. P. Mauria v. Election Tribunal and others* (1964 A.L.J. 155) on the question whether the Election Tribunal while hearing an election petition had the power to dismiss the election petition under Order 9, rule 8 of the Civil Procedure Code for default of appearance of the election-petitioner and also to restore it in a proper case under Order 9, rule 9 of the same Code.

After hearing learned counsel for both the sides at length, I have come to the conclusion that in this appeal this question is of a mere academic interest and it is unnecessary to decide it.

The facts of the case may be briefly stated. Respondent No. 1 (Shri Sitaram) (hereinafter referred to as the respondent) was elected a member of the Council of the State (Rajya Sabha) from the Uttar Pradesh State Assembly Constituency on the 29th of March, 1962. The appellant was a member of the Uttar Pradesh Legislative Assembly and was, as such, a voter in the Constituency. This election petition was, therefore, filed by a voter on the 14th of May, 1962 alleging, *inter alia*, several instances of corrupt practices of bribery and undue influence. A written statement was filed on the 30th of July, 1962 denying the allegations of corrupt practices etc. Issues were framed on the 25th of January, 1963 and thereafter several dates were fixed for hearing which had to be postponed for some reason or the other. Ultimately on the 27th of January, 1965, on which date the election-petition was fixed for final hearing, neither the election-petitioner nor his counsel appeared. The clerk of the counsel asked for an adjournment of the case. The case was fixed for the 1st of February, 1965 and on that date in the presence of the counsel for both the sides, the case was fixed for the 19th April, 1965. On this date again the petitioner did not appear and the counsel stated that he had no instructions. Although the counsel did not withdraw his *vakalatnama* from the case yet on account of his statement that he had no instructions to proceed with the matter, the position was that the petitioner was neither himself present nor was he represented before the Election Tribunal on that date. The Tribunal then asked the respondents' counsel as to what was the proper procedure, whereupon the respondents' counsel suggested that the petition be dismissed for default. But the Tribunal, on a review of law, came to the conclusion that it could not dismiss the petition finally merely for default of the petitioner but had to go into the facts of the case and decide it on merits. The Tribunal, therefore, by an order dated the 20th of April, 1965, directed the case to be listed on the 22nd of April, 1965 for decision on merits. On the 22nd of April, 1965, the Tribunal recorded the statement of the respondent and reserved judgment. On the 27th of April, 1965, the Tribunal passed an order dismissing the election-petition as there was no evidence on record to support the allegations of the petition and which allegations had been denied both in the written statement and in the statement on oath by the respondent and which the Tribunal believed. It will thus be seen that from the 27th January, 1965 till the 27th of April, 1965, when the order under appeal was delivered, the election-petitioner remained absent and did not take any steps or appeared in the case. The petitioner thereafter did not file any application before the Tribunal asking it to set aside the *ex parte* order showing any grounds which could be sufficient for his non-appearance. Instead he filed the present appeal on the 5th of July 1965. In this appeal as many as twelve grounds have been taken but none of them even suggests that the petitioner appellant had sufficient reason for his non-appearance on the relevant dates before the Tribunal.

It has now been argued in this appeal that the Tribunal had jurisdiction under Order 9, rule 8 of the C.P.C. to dismiss the petition in default and the Tribunal erred in not dismissing the election-petition in default but in deciding the same on merits. It is contended that if the petition had been dismissed in default, the petitioner-appellant would have had an opportunity of making an application for restoration under Order 9, rule 9 of the Code. On this ground, the order of the Tribunal is assailed. In the circumstances of the present case, it is quite clear that the decision of the Tribunal was given in the absence of the election-petitioner

and was, therefore, in fact, an *ex-parte* decision. The mere fact that the Tribunal while dismissing the election-petition also went into the facts of the case and held that the allegations had not been proved, would not make the decision other than an *ex parte* one. For instance, when an *ex parte* decree is passed in the absence of a defendant the judgment on which the decree is based is on merits, after considering the plaintiff's evidence, in the absence of the defendant and yet the decree is an *ex parte* decree and can be set aside under Order 9, rule 13 of the C.P.C., if the defendant shows sufficient cause for his non-appearance. The decision of the Tribunal in the present case thus being apparently an *ex parte* decision, the election-petitioner should have filed an application under Order 9, rule 9 of the C.P.C. to set aside the *ex parte* decision, if the petitioner was advised that Order 9, rule 9 of the C.P.C. was applicable and the Tribunal could set aside its order on being satisfied that the petitioner had sufficient cause not to appear. But no such application was made and in the absence of any such application, the argument advanced in this Court that such an application could have been made, is a mere academic discussion and it is wholly unnecessary to decide that point in this case.

Learned counsel for the appellant contended that the Tribunal having already expressed its view that the Tribunal could not dispose of the election petition in default, it was no use making an application for restoration. It is, no doubt, true that the Tribunal had expressed its opinion but that opinion was expressed in the absence of the election-petitioner and it was open to the election-petitioner to make an application for restoration and to try and convince the Tribunal that its view was wrong. I am, therefore, not satisfied that this was a good reason for not filing an application for restoration.

It is, however, true that under section 116-A of the Representation of the People Act, 1951, an appeal lies to this Court against every order of the Tribunal under sections 98 and 99 of the said Act and the present appeal is, therefore, competent. But in this appeal, there being no evidence on the record to prove the allegations of the petition, the only ground on which the appellant could show that the order of the Tribunal dismissing the election-petition in default was either wrong or improper, could have been, that the petitioner-appellant had sufficient cause for non-appearance before the Tribunal. No such ground has been taken in the appeal, nor has any basis for such a ground been laid by making a request to the Tribunal to set aside the *ex parte* order and to hear the petitioner again on sufficient cause being shown.

In these circumstances, the question of law regarding the power of the Tribunal to dispose of the election-petition in default of the election-petitioner does not really fall for consideration. Even if the Tribunal had such a power, as alleged by the appellant, no case has been made out to set aside the order of the Tribunal dismissing the election-petition. The petition was by a mere voter and he apparently lost interest in the petition at the crucial moment and seems to have revived interest in it after several months when he filed the present appeal. He apparently had no good reason to show for his non-appearance at the relevant time. In such a case, I think it is unnecessary to go into the question of law raised, particularly as the Tribunals have now been abolished and such a question will not crop up in future.

The appeal is accordingly dismissed with costs on parties.

Dated, 19th November 1968.

(Sd.) B. D.

FIRST APPEAL No. 255 OF 1965

Hon'ble B. Dayal, J.

Hon'ble Satish Chandra, J.

Hon'ble Lokur, J.

(Per Hon'ble Satish Chandra, J.)

Being of the opinion that there was a conflict of opinion between *Vishwanath Prasad v. Malkhan Singh Sharma and others* (A.I.R. 1964 Allahabad, 181) and *B. P. Maurya v. Election Tribunal and others* (1964 A.L.J., 155), a Division Bench of this Court referred this appeal to a Full Bench for decision. The question is whether an Election Tribunal is possessed of the power to dismiss an election petition for default of appearance under Order IX, rule 8, C.P.C.

At the election for 12 seats in the Rajya Sabha held in March 1962, respondent no. 1, Sita Ram Jaipuria, was declared elected to one of them on 28th March 1962. The appellant, Duryodhan, a member of the U.P. Legislative Assembly, challenged the election of respondent no. 1 by an election petition

The petition was referred to the Election Tribunal and on 25th January, 1963, issues were framed in it. The matter remained pending because of stay orders issued in writ proceedings against the interlocutory orders passed by the Tribunal. Ultimately the Tribunal fixed 19th April, 1965, and the subsequent days for the final hearing of the election petition. The election petitioner-appellant did not appear. The appellant's counsel stated that he had no instructions from the petitioner to conduct the case and so he was unable to appear on behalf of the petitioner but that this did not mean that he was retiring from the case. The counsel appearing for the respondent contended before the Tribunal that Order IX, C.P.C., was applicable to these proceedings and the petition may be dismissed for default of appearance of the petitioner. The Tribunal heard arguments and directed that orders would be announced the next day. On 20th April, 1965, the Tribunal passed an order that an Election Tribunal has no power to dismiss the election petition for default of appearance of the petitioner, and that the hearing of the petition, therefore, must proceed according to law and conclude on the merits. It directed the case to be put up the next day for final hearing. The Tribunal noticed that this was the view of the Allahabad High Court in *Vishwanath Prasad's case* (supra). The other decision in *B. P. Maurya's case* (supra) does not appear to have been cited before the Tribunal.

The case was taken up the next day, namely on 21st April, 1965. After hearing further arguments on behalf of the respondents regarding the procedure to be followed, the Tribunal held that the procedure contemplated by sections 108 to 110 and 112 to 116 of the Representation of the People Act, 1951, of giving a public notice of the absence of the petitioner to the electorate, and to invite any of them to come and apply for being substituted in place of the election petitioner and then to conduct it, was applicable only where the election petitioner is permitted to withdraw from the election petition, and that procedure will not be applicable where the election petitioner had failed to appear. The case was then taken up on the next day, namely, the 22nd April, 1965. The Tribunal asked the contesting respondent if he wished to examine any witness. Respondent No. 1 examined himself on oath. Since the election petitioner was absent on all these dates, respondent no. 1 was not cross-examined. Thereafter the Tribunal heard arguments on behalf of the respondents and reserved orders. Ultimately the Election Tribunal by its judgment dated 27th April, 1965, dismissed the petition after recording findings on the various issues in favour of respondent no. 1 solely on the basis of his deposition. The election petition was dismissed with costs to the contesting respondent which were assessed at Rs. 300/-.

The election petitioner came to this Court in appeal under section 116-A of the Representation of the People Act against the order dated 27th April, 1965 dismissing the election petition. The principal grievance expressed in the memorandum of appeal was that the view of the Tribunal that the procedure prescribed by sections 108 to 110 and 112 to 116 was not applicable where the election petitioner failed to appear, was erroneous. The findings recorded by the Tribunal on the various issues were also challenged. Ground no. 11 expressed a grievance that the Tribunal ought to have given notice to the petitioner before deciding the election petition behind the back of the petitioner. The last ground, namely ground no. 12, was a general ground that the judgment of the Election Tribunal is against law and is liable to be set aside. It is noticeable that the memorandum of appeal did not question the detailed order passed by the Tribunal on 20th April, 1965, holding that an Election Tribunal had no power to dismiss an election petition for default in appearance of the parties.

When the appeal came up for hearing before a Bench, a contention was raised on behalf of the appellant that the petition ought to have been dismissed for default of prosecution and not on the merits. It was also urged that the procedure prescribed by sections 112 to 116 ought to have been followed before deciding the election petition. The Bench entertained the first point and considered that there was a difference between the two Division Benches mentioned at the beginning of this judgment. It observed that since no disputed question of fact arises for consideration it was desirable that the conflict be settled by a Full Bench. The Hon'ble the Chief Justice then constituted this Full Bench for resolving the conflict mentioned in the order of reference.

The learned Advocate General, appearing for the contesting respondent, raised a preliminary objection that the question whether an Election Tribunal possessed the power to dismiss an election petition for default of appearance not having been raised in the memorandum of appeal does not arise for consideration. The question is purely one of law which requires no investigation of facts. It is settled that a litigant can raise a pure question of law for the first time in an

settled that a litigant can raise a pure question of law for the first time in an appeal. The Division Bench which heard the appeal entertained this question; and the Hon'ble the Chief Justice thought it a fit case for constituting a Full Bench, obviously to settle the problem. In these circumstances it will not be fair either to the referring Bench or to the Hon'ble the Chief Justice or to the members of the Bar, who were heard at length on the merits of the problem, to decline to decide the question.

In *Bishwanath Prasad's case* (supra) the Election Tribunal framed some preliminary issues. November 2, 1962, was fixed for their decision only. On that date the Tribunal felt that evidence was necessary to be recorded on those preliminary issues. Kamla Kant, one of the petitioners, was examined as a witness. The hearing was then postponed to 16th November, 1962, for his cross-examination. On that day Kamla Kant did not appear. The other election petitioners as well as the respondents also did not appear before the Tribunal. The Tribunal then dismissed the petition for default of the parties. Later in the day Kamla Kant appeared and made an application for setting aside the order dismissing the petition. The Tribunal being satisfied with the cause shown, set aside the order of dismissal on 1st December, 1962. This latter order was challenged in this Court by a writ petition. The principal contention of the applicant was that an order dismissing the petition for default of appearance was an order of dismissal under section 98(a) of the Representation of the People Act. Such an order was appealable under section 116 of the Act, but the Tribunal had not been conferred by the Act, any jurisdiction to set aside such an order. The Bench rejected the submission. It held that the scheme of the Act was not to confer all the powers under the Code of Civil Procedure which a Court possess, upon the Tribunal. The only power possessed by the Election Tribunal to dismiss the election petition without deciding the questions raised in it on merits, was to be found in section 90(3), which confers powers to dismiss a petition for non-compliance of sections 81 and 82. Non-appearance of the parties was not within either of these two sections. Under section 98(a) the Tribunal could make an order dismissing the election petition only at the conclusion of the trial. The Bench observed:—

"It is noteworthy in this section that the orders mentioned in Cls. (a), (b) and (c) are to follow conclusion of the trial and the trial has to conclude after deciding the issues that have been raised in the petition. If there are issues which require evidence then after taking the evidence the Tribunal can come to the conclusion that the evidence proves a particular fact or not and if there are questions of law for which mere arguments are sufficient, then after hearing the arguments, the trial could conclude. There thus appears to be no provision in the Representation of the People Act empowering the Tribunal to dismiss a petition simply because one of the witnesses or one of the parties to the petition did not appear when the case is called on for hearing."

The Bench then held that the order dismissing the petition for default was on facts improper. The date on which the petition was dismissed was not fixed for hearing the whole petition, but only for cross-examination of one witness. The Tribunal could at the most decide the preliminary issue on that date. It could not dismiss the entire petition.

The Bench, relying upon *Rameshwar Dayal v. Sub Divisional Officer Ghatampur* (A.I.R. 1963 Allahabad, 518), also held that an Election Tribunal does not possess inherent powers. It has jurisdiction to do only what it has been expressly empowered to do. The Election Tribunal has not been empowered to dismiss the election petition without deciding the issues raised therein. It dissented from the view expressed by the Madhya Pradesh High Court in *Sunderlal Mannalal v. Nandramdas Dwarka Das* (A.I.R. 1958 M.P. 192) wherein it was held that though the Act does not give any power of dismissal, it is an inherent power which every Tribunal possesses. The Bench also felt that the Tribunal having no power to dismiss the petition in default of appearance, in the eye of law the petition remained pending and undisposed of. The notification by the Election Commission treating the order of dismissal for default to be under section 98(a) of the Act would be without jurisdiction and would not prevent the Tribunal from continuing with the election petition and disposing it of on the merits. On these grounds the writ petition was dismissed.

The Bench, therefore, held that an Election Tribunal has no inherent powers. It possesses only such powers as have been expressly conferred on it. Section 90(3) and section 98(a) are the only provisions authorising dismissal of the petition. Section 90(3) does not apply to default of appearance. Section 98(a) entitles dismissal on the conclusion of the trial which happens on the decision

of the issues. Thus the Tribunal has no power to dismiss the petition for non-appearance of the petitioner. The Bench did not express any opinion on the effect of clause (e) of section 92.

B. P. Maurya's case (supra) was decided by another Division Bench of this Court. There the recording of the evidence of the parties in the election petition commenced on 15th July, 1963, and continued from day to day. On 24th July, 1963, the election petitioner did not appear. The Tribunal dismissed the petition for default. Later the same day an application for the setting aside of the order of dismissal was presented. The Tribunal allowed the application and set aside the order of dismissal. This latter order was challenged by way of a writ petition in this Court. It was urged that the Election Tribunal having dismissed the election petition though for default of the petitioner, the Tribunal became not only *functus officio* but ceased to exist. It had, therefore, no jurisdiction to pass the impugned order and to continue the proceedings. The Bench rejected this submission. The Bench appears to have been of the opinion that the effect of section 90 of the Act directing that every election petition shall be triable by the Tribunal as nearly as may be in accordance with the procedure applicable under the Code of Civil Procedure to the trial of suits was to enable the Tribunal to dismiss an election petition for default under Order IX rule 8, C.P.C. It then emphasised and held that if Order IX rule 8, C.P.C., was applicable, Order IX rule 9 would equally be applicable because the two provisions are the inverse and reverse sides of the power. It approved the decision of the Madhya Pradesh High Court in *Sunderlal's* case (which had been disapproved by the other Division Bench in *Vishwanath Prasad's* case) mentioned above. The Bench dismissed the writ petition on the ground that there were no merits in it. It did not proceed on the basis that the Tribunal initially had no jurisdiction to dismiss the election petition for default of appearance, as was done by the other Bench in *Vishwanath Prasad's* case. There does, therefore, appear to be a divergence of opinion on the question whether the Tribunal possesses the power to dismiss the petition for default of appearance, either inherently or in virtue of the provisions of the Act.

In *K. Kamaraja Nadar v. Kunju Thevar and others* (A.I.R. 1958 S.C., 687) relying upon *Jagan Nath v. Jaswant Singh* (A.I.R. 1954 S.C., 210) the Supreme Court after examining the scheme of the Representation of the People Act held that an election contest is not an action at law or a suit in equity but is purely a statutory proceeding unknown to the common law and that the Tribunal possesses no common law powers. The Election Tribunal would not, hence, possess inherent powers other than those which may be ancillary to the powers conferred on it by the statute.

Part VI of the Representation of the People Act deals with "Disputes regarding elections". Chapter I of this part is the definition chapter. Chapter II deals with preliminary matters and reference of the election petition to a Tribunal. Chapter III relates to the trial of election petitions. It consists of 21 sections. Section 90 prescribes the procedure to be followed by the Tribunal. Sub-section (1) thereof says:—

"Subject to the provisions of this Act and of any rules made thereunder, every election petition shall be tried by the Tribunal, as nearly as may be, in accordance with the procedure applicable under the C.P.C. 1908 (V of 1908) to the trial of suits".

Sub-section (3) provides:—

"(3) The Tribunal shall dismiss an election petition which does not comply with the provisions of section 81, or section 82 notwithstanding that it has not been dismissed by the Election Commission under section 85.

Explanation.—An order of the Tribunal dismissing an election petition under this sub-section shall be deemed to be an order made under clause (a) of section 98."

Section 92 is also material. It states:—

"92. Powers of the Tribunal.

The Tribunal shall have the powers which are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters:—

(a) discovery and inspection;

- (b) enforcing the attendance of witnesses, and requiring the deposit of their expenses;
 - (c) compelling the production of documents;
 - (d) examining witnesses on oath;
 - (e) granting adjournments;
 - (f) reception of evidence taken on affidavit; and
 - (g) issuing commissions for the examination of witnesses;
- and may summon and examine *suo motu* any person whose evidence appears to it to be material; and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898.

Explanation.—For the purpose of enforcing the attendance of witnesses, the local limits of the jurisdiction of the Tribunal shall be the limits of the State in which the election was held."

Section 97 provides for recrimination proceedings. Section 98 deals with the decision of the Tribunal. It reads:—

"At the conclusion of the trial of an election petition the Tribunal shall make an order—

- (a) dismissing the election petition; or
- (b) declaring the election of all or any of the returned candidates to be void; or
- (c) declaring the election of all or any of the returned candidates to be void and the petitioner or any other candidate to have been duly elected."

Section 99 provides for the other orders to be made by a Tribunal at the time of making an order under section 98.

Section 90(1) provides that the trial of an election petition is to be governed as nearly as may be, by the procedure applicable to the trial of suits under the Code of Civil Procedure. For the appellant it was urged that section 90(1) makes all those provisions of the Code of Civil Procedure applicable to election petitions as deal with the day to day progress of the election petition from the commencement of the trial till their conclusion and accordingly O.9 r. 8, 9 and 13 apply. For the respondents Mr. Advocate General laid emphasis on section 92 and urged that in view of the specification of "powers" by section 92 the "procedure" contemplated by section 90(1) would not include "powers". The matter of dismissal for default of appearance appertains to the "powers" of the court or the Tribunal, and not to the "procedure", which only regulates the conduct and continuance of the proceedings. It was also submitted by him that section 90(1) makes the provisions of the Code of Civil Procedure applicable to the trial of election petitions "subject to the provisions of the Act and the Rules" made thereunder. Section 98 provides for the dismissal of an election petition at the conclusion of a trial. A trial can be said to conclude only after there has been a hearing, and the issues raised in the petition decided. So, the dismissal of an election petition in any other manner would be contrary to section 98(a) and so would not be within section 90(1). In the alternative, section 98(a) makes a provision on the topic of dismissal of the election petition. The Act would be deemed to provide for that topic, and the same matter could not be imported by way of the procedure contemplated by section 90(1).

These submissions, therefore, require consideration of the questions whether the trial commences prior to hearing and would a dismissal for default prior to the hearing conclude it, and what does the Legislature intend by using the words "procedure" in section 90 and "powers" in section 92. In my opinion all these aspects are no longer *res integra*. They are concluded by the decisions of the Supreme Court.

In *Harish Chandra Bajpai and another v. Triloki Singh and another* (A.I.R. 1957 S.C., 441) it was urged that the word "trial" must be understood in a limited sense, as meaning the final hearing of the petition, consisting of examination of witnesses, filing documents and addressing arguments. Venkatarama Ayyar, J. speaking for the Court rejected this submission. It was held (paragraph 16) that the provisions of Chapter III read as a whole clearly show that "trial" is used as meaning the entire proceedings before the Tribunal from the time when the petition is transferred to it under section 86 until the pronouncement of the

award. His Lordships referred to the decision of the Supreme Court in *Jagan-nath v. Jaswant Singh* (A.I.R. 1954 S.C. 210) where it had been held that the Tribunal had power to pass an order for addition of parties under Order I, rules 9, 10 and 13, and observed that this was a direct authority for the proposition that "trial" for purposes of section 90(1) includes the stages prior to the hearing of the petition. Then, in *Chandrika Prasad Tripathi v. Shiv Prasad Champuru and others* (A.I.R. 1959 S.C. 827) Gajendragadkar, J. held that dismissal of a petition under section 90(3) for non-compliance with the provisions of section 117 would be a dismissal at the conclusion of the trial within meaning of section 98(a) of the Act. His Lordship held that once the petition has passed the scrutiny of the Election Commission under section 85 and it has been referred to the Election Tribunal 'for trial', any further action taken by the parties or any order passed by the Tribunal under the said petition would constitute a part of the trial of the said petition. The court affirmed its decision in *Harish Chandra's* case (supra), mentioned above, that the word "trial" in section 90 is used as meaning the entire proceedings before the Tribunal from the time the petition is transferred to it under section 86 until the pronouncement of the award. It was held that an order dismissing the petition under section 90(3) would be an order passed at the conclusion of the trial because it in fact concluded the trial. The conclusion was formed by the Supreme Court independently of the explanation added to sub-section (3) of section 90.

The same view was expressed by another Bench of the Supreme Court in *Om Prabha Jain v. Gian Chand and another* (A.I.R. 1959 S. C. 837). In paragraph 7, Sarkar, J. rejected the submission that an order dismissing a petition under section 90(3) is not an order passed at the conclusion of the trial within meaning of Section 98(a). His Lordship observed (paragraph 7):—

"We see no justification for this view. An order made under the powers contained in S. 90(3) brings to an end the proceedings arising out of a petition: after it is made nothing more remains for the Election Tribunal to try or do in respect of that petition. Therefore, it would appear that it is made at the conclusion of the proceedings before the Tribunal. It follows that such an order is made at the conclusion of the trial by the Tribunal for, as will be presently seen, the sole duty of the Tribunal is to try the petition; the proceeding before it is the trial before it."

In paragraph 8 his Lordship observed that under section 85 the Election Commission has to refer the petition "for trial" to an Election Tribunal constituted by it for that purpose. The Election Tribunal was an *ad hoc* body created under section 86 for this purpose only. When it passes an order which closes the proceedings before it arising out of an election petition, it must be deemed to have tried the petition and passed the order at the conclusion of such trial. The Court relied upon its previous decision in *Harish Chandra's* case (supra) for the proposition that the word "trial" carries the same meaning under section 90 of the Act also (paragraph 11). In this case the provisions of section 90(3) of the Representation of the People Act as they stood prior to the addition of the explanation by Act XVIII of 1958 were considered.

On these decisions it is apparent that the word "trial" has been used in the same sense in section 90(1) and section 98(a) of the Act. For purposes of both these provisions the trial of an election petition commences on the reference of the petition to the Tribunal. The trial concludes when the Tribunal makes an order which in fact puts an end to or closes the proceedings before it arising out of the election petition. The trial of an election petition is the entire process of the litigation from its first seisin by the Tribunal to its disposal, and includes matters prior to the actual hearing of the petition. The matters relating to the service of summons, calling for and finalising the pleadings, and settling the issues, are all constituent stages of the trial. The 'procedure' provided by the Code of Civil Procedure in relation to these various matters would govern the proceedings arising out of an election petition, in virtue of section 90(1) of the Act.

The next question would be, what is the "procedure" under section 90(1), and whether Orders IX and XVII, C.P.C. are included in it. The question as to what is meant by procedure has also been spoken of by the Supreme Court. Referring to section 90(2) (which after the amendment of 1956 was section 90(1) Bose, J. in *Sangram Singh v. Election Tribunal, Kotah* (A.I.R. 1955 S.C., 425), speaking for the Court observed:—

"We must therefore direct our attention to that portion of the Civil Procedure Code that deals with the trial of suits."

Before advertng to the provisions themselves his Lordship observed that our laws of procedure are grounded on a principle of natural justice which requires that

men should not be condemned unheard, that decisions should not be reached behind their backs, that proceedings that affect their lives and property should not continue in their absence and that they should not be precluded from participating in them. Then his Lordship observed (paragraph 17): 'Of court, there must be exceptions and where they are clearly defined they must be given effect to'. In paragraph 21 he referred to Order IX which is headed "Appearance of parties and consequence of non-appearance". In paragraph 22 his Lordship emphasised that the word "consequence" as opposed to the word "penalty" used in section 32 of the Code is significant. Then in paragraph 24 it was observed that rule 1 of Order IX starts by saying "on the day fixed in the summons for the defendant to appear and answer". It was observed: "and the rest of the rules in that Order are consequential on that". This shows that it was held that the rules relating to appearance of parties and the consequence of non-appearance are part of the procedure prescribed by the Code of Civil Procedure for the trial of suits and are consequently applicable to the trial of election petitions. The fact that Order IX rule 13 is applicable is further clear from paragraph 27 where it was observed that the first hearing is either for the settlement of issues or for final hearing. If it is only for the settlement of issues, then the Court cannot pass an ex parte decree on that date because of the proviso to Order XV rule 3(1) which provides that that can be done when "the parties or their pleaders are present and none of them objects". On the other hand if it is for final hearing, an ex parte decree can be passed, and if it is passed, then Order IX rule 13 comes into play and before the decree is set aside the Court is required to make an order to set it aside. In paragraph 29, Order XVII which deals with adjourned hearing was mentioned.

In that case the procedure contemplated by section 90(1) of the Act was exhaustively dealt with in order to bring out the proper effect of Order IX rule 6 of the Code. Then in paragraph 32 Order VIII rule 10 was dealt with whereunder the Court may pronounce judgment against the defendant if he fails to comply with an order to file a written statement of his defence. That would indicate that in the opinion of the Supreme Court the provisions which confer a power even of pronouncing final judgment for the default of the defendant were within the concept of the procedure contemplated by section 90(1).

From this decision it would be clear that the provisions of Order IX which deal with appearance of parties and consequence of non-appearance and Order XVII which deals with adjournment, relate to procedure and are attracted to the trial of an election petition. Order IX rule 8 provides the consequence of non-appearance by the plaintiff when the suit is called on for hearing. The consequence is that the Court shall make an order that the suit be dismissed. This is not a penalty. It would be a matter of procedure just as the pronouncing of judgment against the defendant under Order VIII rule 10 is. Rule 9 of Order IX is a provision properly consequential upon an order passed under rule 8. Both will stand on the same footing. They do not militate against any provision in the Act or the Rules. There is nothing in their purpose or effect which may make it inherently inapplicable to proceedings arising out of an election petition. Their applicability cannot be excluded either on the ground that section 90(1) is subject to the provisions of the Act and the Rules, or that it makes the provisions of the Act applicable in so far as they may be applicable.

For the respondents Mr. Advocate General referred to the decision of the Supreme Court in *Inamati Mallappa Basappa v. Desai Basavaraj Ayyappa and others* (A.I.R. 1958 S.C., 698) and urged that there was a clear distinction between the "procedure" provided by section 90(1) and the "powers" conferred upon the Tribunal by section 92. In that case the question for consideration was whether Order XXIII rule 1, C.P.C., enabling a party to abandon a part of the claim, was applicable to an election petition by virtue of section 90(1). It was held that that provision was not applicable, because, in view of the scheme of the Representation of the People Act an election petitioner cannot withdraw a part of the claim. That would defeat recrimination proceedings. Then, the Act especially provided for withdrawal of election petition. Section 90(1) being subject to the Act, the topic of withdrawal could not be brought in under section 90(1). Further, Order XXIII rule 1(2) provides for liberty being given by the Court to a party withdrawing or abandoning a part of his claim to file a fresh suit on the same cause of action, if so advised. In the very nature of things such liberty could not be reserved to a petitioner in an election petition. The provisions of the Act in regard to withdrawal of petitions do not provide for liberty to file a fresh election petition. For these reasons it was held that Order XXIII rule 1 was inherently inapplicable to election petitions.

Bhagwati J, who spoke for the Court, referred to the various provisions of the Act to show that their effect was to constitute the Act a self contained Code governing the trial of election petitions. He observed that section 90 only provides for the procedure for trial of election petitions. The powers are, however, separately dealt with in section 92. His Lordship then observed :—

"It will be noticed that the procedure for trial before the Tribunal and the powers of the Tribunal are treated separately, thus distinguishing between the procedure to be followed by the Tribunal and the powers to be exercised by it."

His Lordship then mentioned various other provisions governing the trial and observed that the effect of all these provisions really is to constitute the Act a self-contained Code governing the trial of election petitions, and it would appear that in spite of section 90(1) of the Act, the provisions of Order XXIII rule 1, C.P.C., would not be applicable to the trial of election petitions by the Tribunals.

It was argued by the learned Advocate General that one reason for the exclusion of Order XXIII rule 1 was that powers of the Tribunal were separately dealt with by section 92 which did not include Order, XXIII rule 1, and, that would lead to the conclusion that the powers mentioned in section 92 were not included in the procedure provided for by section 90(1). It is noticeable that though it was mentioned that the provisions distinguished between the procedure to be followed by the Tribunal and the powers conferred upon the Tribunal, yet his Lordship did not hold that they were mutually exclusive provisions or that the matters provided for by section 92 were completely independent of an outside the purview of section 90.

There are several reasons for taking this view. The Court was not in that case concerned with or adjudicating upon any anti-thesis between sections 90 and 92. Then, the exact point as to the inter relations of these two provisions had been the subject of an express declaration of law by the Supreme Court in a previously decided case to which Bhagwati J. himself was a party. I am referring to the case of *Harish Chandra (supra.)* In paragraph 20 Venkatarama Ayyar J. speaking for the Court held that in *Sitaram v. Yograjsingh* (A.I.R. 1953 Bombay, 293) it was held that "procedure" in section 90 and "powers" in section 92 were interchangeable terms and held that the law was correctly laid down in that case. In paragraph 17 his Lordship dealt with the argument that if the provisions of the Code of Civil Procedure are held to be applicable then there was no need to provide in section 92 that the Tribunal was to have powers of courts under the Code of Civil Procedure in respect of the matters mentioned therein as those powers would pass to it under section 90(2). It was held:—

"But this argument overlooks that the scope of s. 90(2) is in a material particular, different from that of s. 92. While under s. 90(2) the provisions of the Civil Procedure Code are applicable only subject to the provisions of the Act and the rules made thereunder, there is no such limitation as regards the powers conferred by s. 92. It was obviously the intention of the Legislature to put the powers of the Tribunal in respect of the matters mentioned in s. 92 as distinguished from the other provisions of the Code on a higher pedestal and as observed in *Sitaram v. Yograjsingh*, (A.I.R. 1953 Bombay 293), they are the irreducible minimum which the Tribunal is to possess."

His Lordship then specifically dealt with the supposed distinction between "procedure" and "powers" in paragraph 18 and observed:—

"It is then argued that s. 92 confers powers on the Tribunal in respect of certain matters, while s. 90(2) applies the Civil Procedure Code in respect of matters relating to procedure, that there is a distinction between powers and procedure, and that the granting of amendment being a power and not a matter of procedure, it can be claimed only under section 92 and not under s. 90(2)."

Rejecting this argument it was held:—

"We do not see any anti-thesis between 'procedure' in s. 90(2) and 'power' under s. 92. When the respondent applied to the Tribunal for amendment he took a procedural step, and that, he was clearly entitled to do under s. 90(2). The question of power arise only with reference to the order to be passed on the petition by the Tribunal. Is it to be held that the presentation of petition is competent, but

the passing of any order thereon is not? We are of opinion that there is no substance in this contention either."

The case of *Harish Chandra* was decided by a four Judge Bench of the Supreme Court (Bhagwati, Venkatarama Ayyar, Sinha and S. K. Das, JJ.). The case of *Inamati Malappa* (*supra*), relied on by the respondent, was decided by a three Judge Bench of the Supreme Court (Bhagwati, Kapur and Sarkar, JJ.). Bhagwati, J. was a party to both the decisions. If his Lordship was intended to lay down a rule contrary to *Harish Chandra's* case he would have certainly referred to it and dealt with it. Then, a decision of a three Judge Bench cannot be construed as over-ruling the express opinion of a four Judge Bench decision of the same Court. For all these reasons, the observations of Bhagwati, J. in paragraph 17 of the judgment in *Inamati Malappa's* case ought not be construed to mean that section 90(1) and 92 are mutually exclusive so that the matters referred to in section 92 are outside the purview of section 90. In my opinion, the matters mentioned in section 92 appertain to the procedure for trial, and are also attracted by virtue of section 90(1). They were separately stated in section 92 to make them operate in spite of any provision to the contrary in the Act or the Rules, and not with a view to curtail the amplitude of section 90(1). The provisions of Order IX rules 9 and 9, C.P.C., even if they deal with powers, would be procedural powers and be attracted by virtue of section 90(1).

But assuming that the submission of the learned Advocate General on the interpretation of section 92 was correct, it would, in my opinion, not advance his case on this point. Section 92 states that the Tribunal shall have the powers which are vested in a court when trying a suit "in respect of" the following "matters", one of which under clause (e) is, granting adjournments. So the Tribunal possesses the powers in respect of the matter of granting adjournments. The matter of granting adjournment is the field or the topic in respect of which the Tribunal is to have all powers provided by the Code of Civil Procedure. The use of the phrase "in respect of" would bring in all those provisions which deal with or provide for the subject-matter of granting adjournments. The provisions which provide for matters ancillary or consequential to the granting of adjournments would equally be applicable to the Tribunal. The Government of India Act, 1935, uses the phrase "with respect to" in a large number of items in the legislative lists mentioned in the Seventh Schedule. In *United Provinces v. Atiqu Begum A.* 1941 F.C. 16 (p. 25) the Federal Court held that the expression "with respect to" includes all ancillary or subsidiary matters which can fairly and reasonably be said to be comprehended in that topic or category of legislation. So the provisions of the Code of Civil Procedure dealing with the granting or refusing of adjournments as well as providing for the consequence of the grant of or refusal to grant adjournments, would be within the purview of section 92 and the Tribunal shall have all such powers. Order XVII of the Code is headed as "adjournments". It would clearly apply. Rule 1 authorises the court to adjourn the hearing of the suit from time to time. Rules 2 and 3 provide for the consequence of non-appearance on the date to which the hearing has been adjourned. Under rule 2 if the parties or any of them fail to appear, the Court may proceed to dispose of the suit in one of the modes directed in that behalf by Order IX or make such other order as it thinks fit. This brings in Order IX of the Code of Civil Procedure. Order IX, therefore, would clearly be available to the Tribunal. Rules 8, 9 and 13 of Order IX provide the modes in which the Court may proceed to dispose of the suit. The Tribunal thus would have the power to proceed in one of those modes.

Order IX rule 1 states:—

"On the day fixed in the summons for the defendant to appear and answer, the parties shall be in attendance at the Court-house in person or by their respective pleaders, and the suit shall then be heard unless the hearing is adjourned to a future day fixed by the Court."

This rule directly deals with the topic of granting an adjournment. It would be attracted. In *Sangram Singh v. Election Tribunal, Kotah* (A.I.R. 1955 S. C., 425) Bose J. specifically observed that the rest of the rules in Order IX are consequential on rule 1 *vide* paragraph 24. Thus, under section 92(e) of the Act the provisions of Order XVII and Order IX of the Code of Civil Procedure would confer the relevant power to dismiss for default, and the power to set aside that order on sufficient cause being shown, on the Election Tribunal.

In my opinion section 90(1) and 92 severally as well as jointly authorise the Election Tribunal to dismiss the proceedings arising out of an election petition for default of appearance of the election petitioner.

I would, respectfully, differ from the decision of a Bench of this Court in *Vishwanath Prasad's* case (A.I.R. 1964 Allahabad, 181)

It was also urged that an order dismissing the proceedings for default in appearance would not be an order under section 98(a). For this reliance was placed upon the Bench decision in *Vishwanath Prasad's* case as well as the decision in *B. P. Maurya's* case (1964 A.L.J. 155). In *Vishwanath Prasad's* case it was observed that clause (a) section 98 requires an order of dismissal after the conclusion of the trial and the trial has to conclude after the decision of the issues that have been aised in the petition. That view does not appear to be in line with the various decisions of the Supreme Court mentioned earlier in this judgment, viz., *Chandrika Prasad* (A.I.R. 1959 S.C., 827) and *Om Prabha Jain* (A.I.R. 1959 S.C., 837), wherein it has been held that the trial commences prior to the hearing of the petition and an order which in fact concludes the trial even before the issues have been framed, would also be an order within section 98(a), for instance an order of dismissal under section 90(3) for non-compliance with the provisions of sections 81, 82 and 117. The reason for that conclusion was not the explanation added subsequently to section 90(3) of the Act, but the view that the trial commences from the moment the petition is referred to the Tribunal and that the trial concludes when an order has been passed which in fact closes the proceedings arising out of the election petition.

According to *Sangram Singh's* case (A.I.R. 1955 S.C., 423) Order VIII rule 10, C.P.C., is by virtue of section 90(1) attracted to the trial of election petitions. Under it if the court had required the defendant to file a written statement and he fails to do so, it can pass judgment. This would be a stage prior to the settling of issues. If the view expressed in *Vishwanath Prasad's* case (A.I.R. 1964 All, 181) be correct an order under Order VIII rule 10, C.P.C., would not be within section 98(a). The result would be that the Tribunal would be obliged to proceed on with the election petition to frame issues and then to decide them even though there is no written statement. Similarly, Order VII rule 11, C.P.C., entitles the court to reject a plaint if it discloses no cause of action. That is a stage even prior to the issuance of summons to the defendant. If such an order, even though it completely concludes the proceedings arising out of the election petition, be not treated as an order of dismissal under section 98(a), the result would be startling. The Tribunal would be bound to proceed with the election petition, call for a written statement, settle issues, record all the evidence that may be adduced by the parties, hear arguments and then dismiss the petition on the ground that it discloses no cause of action. The Legislature could not, in my opinion, be attributed an intention to force the Tribunal to keep on flogging a dead horse knowing full well that no useful result would follow. On the other hand orders under Order VII rule 11, C.P.C., Order VIII rule 10, C.P.C., as well as Order IX rule 8, C.P.C., in fact bring to a close the proceedings before the Tribunal. They are, therefore passed at the conclusion of the trial. The only condition mentioned in section 98 is that the order dismissing the election petition should be one which is passed at the conclusion of the trial. That test is amply satisfied in all these cases.

In *B. P. Maurya's* case (1964 A.L.J., 155) (Page 159) the Bench observed that obviously section 98 does not contemplate an order of dismissal of default. It distinguished the Supreme Court decision in *Om Prabha Jain's* case (A.I.R. 1959 S.C., 837) on the ground that under section 90(3) the Tribunal has no option but to pass an order of dismissal, but in the case of a dismissal for default the order dismissing the petition is passed subject to its being set aside under Order IX rule 9, C.P.C., on sufficient cause being shown and the Court has a discretion in respect of it. With respect, I am unable to endorse this view-point. Order IX rule 8, C.P.C., provides that where the plaintiff does not appear "the Court shall make an order that the suit be dismissed". The Court has no discretion in the matter. Further, it cannot be said that the Tribunal has no option but to dismiss the petition for non-compliance with the provisions of sections 81, 82 and 117. In *Harish Chandra's* case (A.I.R. 1957 S.C., 444, paragraph 16 p. 453) it was observed:—

"Section 90(4) enacts that when an election petition does not comply with the provisions of Ss. 82, 83 and 117 or the Tribunal may dismiss it. But if it does not dismiss it, it must necessarily have the powers to order rectification of the defects arising by reason of non-compliance with the requirements of s. 82, s. 83 or s. 117".

This observation would suggest that the Tribunal has a discretion in the matter. It can order rectification of the defects. The case of *Om Prabha Jain* (supra) would not in my opinion, be distinguishable on this ground. I am, therefore, unable to uphold the view that section 98 contemplates an order on merits alone, or that an order of dismissal for default would not be an order dismissing the election petition under section 98(a) of the Act.

It was then urged that sections 103, 106 and 107 of the Act require only an order dismissing a petition under section 98(a) to be communicated to the Election Commission under section 103 and then transmitted by the Election Commission to the appropriate authority under section 106 for being notified. An order of dismissal otherwise is not required to be notified and so even though an election petition may be dismissed for default of appearance the order would remain uncommunicated and un-notified. The same argument was advanced in relation to an order of dismissal under section 90(3) in Chandrika Prasad's case (A.I.R. 1959 S.C. 827). There the case arose prior to the amendment of section 90(3) by Act XVIII of 1958 whereunder the explanation was added. The Supreme Court considered the provisions as they stood prior to the addition of the explanation. It was held that an order under section 90(3) would be an order within meaning of section 98(a). Gajendragadkar J. observed (paragraph 9):—

"It cannot be suggested that the order passed by the tribunal dismissing the election petition for non-compliance of S. 117 is not required to be communicated to the Election Commission under S. 103 or transmitted by the Election Commission to the appropriate authority under S. 106. Similarly it cannot be said that such an order would not take effect as soon as it is pronounced by the tribunal under S. 107. It would thus be noticed that though the provisions of these sections are obviously applicable to an order dismissing the election petition on the ground of non-compliance of S. 117, in terms the said sections refer to orders passed under S. 98 or S. 99. Therefore, we think it would be reasonable to hold that, where the tribunal dismisses an election petition by virtue of the provisions contained in S. 90, sub-sec (3), the order of dismissal must be deemed to have been made under S. 98."

The same line of reasoning would apply to an order of dismissal for default of appearance. In the premises such an order of dismissal must also be deemed to have been made under section 98.

It was then suggested that in the case of dismissal for default of appearance an order under section 99 would be inappropriate. The same submission was made in relation to an order under section 90(3) in Chandrika Prasad's case (supra). It was rejected on the view—

"Similarly S. 99 (1)(b) which empowers the tribunal to fix the total amount of costs payable and to specify the person by and to whom that shall be paid in terms refers to cases where an order is made under S. 98. It cannot be suggested that, where an order of dismissal is passed under S. 90, sub-s. (3), the tribunal cannot make an appropriate order of costs. This provision also indicates that the order passed under S. 90 sub-s (3) is in law and in substance an order passed under S. 98(a). It is true that in cases where such an order is passed S. 99(1)(a) would not come into operation, but that can hardly affect the position that an order under S. 90, sub-section (3) is nevertheless an order under S. 98."

An order for dismissal in default of appearance would stand identically on the same footing.

It was then urged that section 116B of the Act provides:—

"The decision of the High Court on appeal under this Chapter and subject only to such decision, the order of the Tribunal under section 98 or section 99 shall be final and conclusive."

And hence an order under Order IX rule 8, C.P.C., would be final and conclusive if it was treated an order under section 98. In that situation such an order could not be set aside under Order IX rule 9 C.P.C. This submission was rejected by a Bench in B. P. Maurya's case (Supra). The Bench held that:—

"It is trite that a decree passed by a regular civil court is final subject to its being reversed but no one has so far argued that the civil court has no power to set aside an *ex-parte* decree under Or. IX, Rule 9, C.P.C."

With respects—I am in agreement with this view-point. The finality contemplated by section 116B is to be read along with the other provisions of the Act which provide for the setting aside of specified orders. Section 116B does not open with the clause "notwithstanding the other provisions of the Act". It should be construed so as to harmonise with the other provisions, namely sections 90(2), 92(e) read with Order IX rule 9 C.P.C.

In *Sunderlal Mannalal's case* (A.I.R. 1958 M.P., 192) it was observed that the Tribunal possesses inherent power of dismissal for non-appearance or non-prosecution. I will not go that far. The Supreme Court in *Jagannath's case* (A.I.R. 1954 S.C., 210) and in *Kamraj Nadar's case* (A.I.R. 1958 S.C., 687) emphasised that an Election Tribunal does not possess any common law powers. Further, in my opinion the power of dismissal for non-appearance has been expressly conferred upon the Tribunal under sections 90(1) and 92(e) of the Act.

A Bench of the Patna High Court in *Sawalia Behari Lal Verma v. Tribik Ram Deo Narain Singh and others* (A.I.R. 1965 Patna, 378) accepted the position that section 90(1) of the Act imported the provisions of Order IX, C.P.C., and the Tribunal was competent to dismiss the election petition under Order IX rule 8, C.P.C. I would express my respectful dissent from the decision to the contrary by the Full Bench of Jammu and Kashmir High Court in *Dina Nath Kaul v. Election Tribunal* (A.I.R. 1960 J. & K., 25). A full Bench of the Punjab High Court in *Jugal Kishore v. Doctor Baldeo Prakash* (A.I.R. 1968 Punj., 152) did not accept the view expressed by a Bench of this Court in *Vishwanath Prasad's case* (A.I.R. 1964 All., 181) and the Full Bench of Jammu and Kashmir High Court mentioned above, but agreed with the views of the Patna High Court in *Sawalia Behari Lal's case* (Supra). It held that Order IX and Order XVII, C.P.C., are applicable to the trial of election petitions.

In my opinion Orders IX and XVII of the Code of Civil Procedure are applicable to the trial of an election petition both under section 90(1) as well as section 92(e) of the Representation of the People Act.

The second submission of the learned counsel for the appellant was that either before dismissing the petition for default of appearance of the election petitioner or after such an order had been passed, it was incumbent upon the Tribunal to have followed the procedure prescribed by sections 109 and 110 of the Act. Under section 109 when a petition for withdrawal is made notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the Official Gazette. Under section 110 an application for withdrawal cannot be granted if in the opinion of the Court such an application has been induced by a bargain or consideration which ought not to be allowed. But if the application is granted notice of the withdrawal is to be published in the Official Gazette and a person who might himself have been a petitioner may apply to be substituted as petitioner in place of the party withdrawing. The same procedure has to be followed under sections 113 to 115 when an election petition abates by reason of the death of the petitioner. It was urged that if an election petitioner has entered into any bargain or consideration which ought not to be allowed under section 110, he may instead of filing an application for withdrawal just refuse to prosecute the petition; and, if the provisions of sections 109 onwards are not held applicable to such a situation, there would be no power or machinery by which the proceedings could be continued. The intention of the Legislature that a petition should not fail by reason of any bargain or collusion between the election petitioner and the successful candidate would be frustrated. There is undoubtedly a lacuna in the Act, because it makes provision when an election petitioner is allowed to withdraw, but makes no such provision if he just refuses to prosecute it. But that reason would not, as pointed out by Grover, J. in *Jugal Kishore's case* (supra) be a sufficient reason to construe the provisions beyond the purview of their language. Section 109 to 115 apply only in the case of withdrawal or abatement. They do not apply to a dismissal for default. For the same reason the amplitude of section 90(1) or 92(e) of the Act could not be cut down on such considerations. It is for the Legislature to fill in the lacuna by appropriate amendment. The Courts ought not to legislate in the guise of interpretation. In my opinion the Tribunal was right in its opinion that the provisions of sections 109 and 110 were not attracted when the election petitioner failed to prosecute the petition.

The position is that the Election Tribunal had power to dismiss the petition for default of appearance of the election petitioner. The order passed by it on 20th April, 1965, holding that it had no such power was erroneous. It could in its discretion adjourn the hearing or dismiss the petition for default of appearance. It adjourned the hearing more than once. But the appellant never appeared. The Tribunal ought not to have proceeded to record findings. The ultimate order of dismissal was passed *ex-parte*. It should be deemed in law to be a dismissal for default of appearance of the petitioner. With this observation, the appeal is dismissed. The parties may bear their own costs in this Court.

Dated, November 19, 1968.

(Sd.) S. C.

First Appeal No. 255 of 1965

Hon'ble B. Dayal, J.

Hon'ble Satish Chandra, J.

Hon'ble B. N. Lokur, J.

(Per Hon. Lokur, J.)

This appeal involves the application of section 90(1) of the Representation of People Act 1951, as it stood prior to the amendment of the Act in 1966. The section requires that subject to the provisions of the Act and any other rules made thereunder, every Election Petition shall be tried by the Tribunal, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure to the trial of suits. The question is no more of general importance as the Election Tribunals have been abolished by the Amending Act of 1966 and the election disputes have now to be tried by the High Courts. The amended Act also lays down the same procedure for trial of Election Petitions by High Courts under section 87 of the amended Act. But the High Courts being courts of record, the power of the High Courts cannot in any way be compared with those of the Election Tribunals. Nevertheless, the question has been referred to this Full Bench and we have heard arguments thereon at full length and, in fairness, I am of the view that the question should be examined by us.

The words "as nearly as may be" in section 90(1) are significant. Although the entire procedure laid down under the Code of Civil Procedure need not be followed, the direction requires that the procedure should be followed to the extent possible. If there is nothing in the Act which precludes the application of Order IX rule 8 of the Code of Civil Procedure, there would be no adequate reason why that rule should not be applied.

It is urged that section 90(1) provides for "procedure" but the dismissal of the Election Petition for default of appearance of the petitioner is exercise of a "power" and since that power is not included in section 92 of the Act, which is said to set out the powers of the Tribunal, the Tribunal had no power to dismiss the Election Petition under Order IX rule 8. Reference may, in this connection, be made to the observations of Vankatarama Ayyar J. in *Harish Chandra v. Triloki Singh* (A.I.R. 1957, S.C. 444) that there is no anti-thesis between "procedure" in section 90(1) and "power" under section 92. There is, however, a contrary observation of Bhagwati J. in the case of *Inamati Mallappa v. Desai Basavaraj* (A.I.R. 1958 S.C. 698) that there was a clear distinction between the "procedure" provided in section 90(1) and the "powers" conferred by section 92. The case of *Harish Chandra* was decided by a Bench of four Judges, while the case of *Inamati Mallappa* was decided by a Bench of three Judges; Bhagwati J. was a party to the decision in *Harish Chandra's* case also. *Inamati Mallappa's* case did not refer to *Harish Chandra's* case and, in the circumstances, the decision in *Harish Chandra's* case appears to be entitled to greater weight. Accordingly, in my opinion even if the dismissal of an Election Petition is exercise of a power, it is covered by section 90(1).

It was next contended that the only orders to be made in an Election Petition are those specified in section 98 and as such the orders have to be made "at the conclusion of the trial of Election Petition" and it cannot be said that dismissal of an Election Petition for default of appearance of the petitioner would be at the conclusion of the petition. It is, however, well settled by the decision of the Supreme Court that trial before the Election Tribunal commences as soon as the Tribunal became seized of the Petition on reference of the Petition to it by the Election Commission under section 86(1). Hence the dismissal of an Election Petition for default of petitioner's appearance is covered by section 98(a).

It was further argued that on the dismissal of the petition for default of the petitioners' appearance, copies of the order have to be forwarded to the various authorities and the order will also have to be published by the Election Commission under section 108 but there is no provision in the Act enabling this action to be annulled in the event of the Election Petition being restored on an application under Order IX rule 13 of the Code of Civil Procedure and decided afresh. Where the Petition is decided afresh, in such a situation, the Election Commission will, no doubt, make the position clear as to how the Petition was decided a second time.

It may be observed that if the Election Petition is not dismissed for default of the petitioners' appearance but is heard on merits, the only evidence available to

the Tribunal for consideration is the evidence of the respondent and decision on such interested evidence on serious matters, like corrupt practices, would be travesty of justice.

On the whole, the better view to my mind is that the Election Petition ought to be dismissed if the petitioner remains absent on the date of its hearing. If, however, the Tribunal dismisses the Petition on merits, the dismissal would remain in law a dismissal for default of the petitioner's appearance. The petitioner will then be at liberty either to approach the Tribunal to have the order of dismissal set aside or to go in appeal to the High Court. If he chooses the latter course, he must, to get relief, satisfy the High Court that he had sufficient cause to be absent on the date of hearing. In the present case, no attempt has been made by the petitioner to explain the reasons which compelled him to be absent at the hearing. That being so, this is not a fit case to relieve the petitioner from the consequences of the order of the Tribunal.

The appeal ought, in my opinion, to be dismissed.

Dated the 19th November, 1968.

(Sd.) B. N. L.

[No. 82/348/62.]

S.O. 1745.—In exercise of the powers conferred by sub-section (1) of section 13A of the Representation of the People Act, 1950, the Election Commission, in consultation with the Government of Gujrat, hereby nominates Shri M. G. Shah, Secretary, Civil Supplies Department, Government of Gujrat as the Chief Electoral Officer for the State of Gujarat from the date he takes over charge and until further orders.

[No. 154/4/69.]

By Order,

A. N. SEN, Secy.

भारत निर्वाचन आयोग

नई दिल्ली, 26 अप्रैल 1969

एस० नो० 1746.—लोक प्रतिनिधित्व अधिनियम, 1950 की धारा 13क की उपधारा (1) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निर्वाचन आयोग, गुजरात सरकार के परामर्श से श्री एम० जी० शाह, सचिव सिविल पूर्ति विभाग, गुजरात सरकार को उनके कार्यभार ग्रहण करने की तारीख से अगले आदेशों तक गुजरात राज्य के लिए मुख्य निर्वाचन अधिकारी के रूप में एतद्द्वारा नाम निर्देशित करता है।

[सं० 154/4 69.]

आदेश से,

ए० एन० सेन, सचिव।

MINISTRY OF HOME AFFAIRS

New Delhi, the 28th April 1969

S.O. 1747.—In exercise of the powers conferred by sub-section (1) of section 5 of the Indian Boilers Act, 1923 (5 of 1923), the Central Government hereby makes the following further amendment in the Notification of the Government of India in the Ministry of Home Affairs, No. 4/94/53-ANL, dated the 31st March, 1960, namely:—

In the said notification, in item (2), for the words "the Marine Engineer of the Andaman and Nicobar Administration" the words "the Executive Engineer, Stores and Workshops Division, Andaman Public Works Department" shall be substituted.

[No. 4/30/69-ANL.]

R. C. GUPTA, Under Secy.

CENTRAL BOARD OF DIRECT TAXES

INCOME-TAX

New Delhi, the 28th April 1969

S.O. 1748.—In exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments to the Schedule appended to its notification No. 20 [F. No. 55/1/62-IT], dated the 30th April, 1963 published as S.O. 1293 on pages 1954—1957 of the Gazette of India Part II Section 3—sub-section (ii), dated the 11th May, 1963 as amended from time to time:—

I. Against S. No. 9, Madras I, under Column 3 of the Schedule appended thereto, the following entries shall be added:

19. Hundi Circle I, Madras.

20. Salem—All Circles.

II. Against S. No. 9-B, Madras-II, under Column 3 of the Schedule appended thereto:—

(i) The existing entries against items 25 and 27 shall be deleted.

(ii) The existing items 26 and 28 shall be renumbered 25 and 26 respectively.

This notification shall come into force on the 1st May, 1969.

[No. 38 (F. No. 55/143/69-IT(AI).]

L. N. GUPTA, Under Secy.

OFFICE OF THE COLLECTOR OF CENTRAL EXCISE & CUSTOMS, PATNA

CENTRAL EXCISES

Patna, the 9th April 1969

S.O. 1749.—In exercise of the powers conferred on me under Rule 5 of the Central Excise Rules, 1944 and in supersession of this office Notification No. 1/CX/MP/65, dated 10th January 1965 and Notification No. 4/CX/68, dated 13th September 1968, I hereby authorise Officers not below the rank of Assistant Collector of Central Excise in the Central Excise Collectorate, Patna to exercise the powers of Collector under Sub-rules (2) and (4) of Rule 56-A *ibid*.

[No. 2/CX/69.]

TILAK RAJ, Collector.

POONA CENTRAL EXCISE COLECTORATE

CENTRAL EXCISES

Poona, the 21st April 1969.

S.O. 1750.—Under Rule 173 G(4) of the Central Excise Rules, 1944, I order that all assesseees working under the Self Removal Procedure under Chapter VIIA of the Central Excise Rules, 1944 and situated in this Collectorate shall maintain with effect from 1-4-1969, the

prescribed account of raw materials issued for the manufacture of excisable goods produced by them in respect of the raw materials specified against each of the excisable goods in the Schedule below.

SCHEDULE

List of excisable commodities under Self Removal Procedure and names of their principal raw materials for maintenance of accounts and furnishing of returns.

S. No.	Tariff Item No.	Description	Names of Important Raw Materials
(1)	(2)	(3)	(4)
1	1	Sugar	. Sugar cane and/or Beet root.
2	1 A	Confectionery	. Sugar
3	3	Tea	. Green Leaf
4	4 II	Cigars and Cheroots	. Unmanufactured Tobacco.
5	12	Vegetable Non-essential Oils	. (i) Oil seeds, (ii) Oil cake for Extraction Plants, (iii) Unprocessed V.N.E. Oil for processing plants.
6	13	Vegetable product	. V.N.E. Oil
7	14A	Soda Ash	. Common Salt
8	14B	Caustic Soda	. Common salt
9	14BB	Sodium Silicate	Soda Ash
10	14C	Glycerine	. 1. Soap spent lye and/or Sweet Water Lye.
11	14DD	Synthetic Organic Products	. Chemical compound/compounds having the optical bleaching property, such as Sodium Salt of Benzoyl Diamino Stilbene Disulphonic Acid.
12	14G	Sulphuric Acid	. Sulphur and/or Pyrites.
13	14H	Carbonic Acid Gas (Carbon Dioxide)	(i) Coke, or (ii) Light Diesel Oil or, (iii) any other material containing carbonates used for Co2 production.
14	15	Soap	. V.N.E. Oil or other facts including rosin and/or Soap stock.
15	15AA	Surface Active Agents	. The Chemical compound which is a Surface Active Agent.
16	15B	Cellophane	Wood pulp.
17	16A	Rubber Products for Latex Foam Sponge.	Rubber Latex.
18	18	Rayon and synthetic fibre and yarn	1. Stable Fibre Raw Material of Cellulosic origin Wood pulp. 2. Viscose yarn Wood pulp. 3 Yarn spun out of Cellolosic Staple fibre. 4. Nylon continuous Filament. Caprolactum (Monomer) 5. Terene Staple Fibre. Polyester.

1	2	3	4
		6. Terene continuous Filament.	Polymer chips.
		7. Cellulose Acetate yarn & Fibre.	Wood pulp or Ethyl Alcohol.
		8. Acrylic Fibre	Acryl nitrat.
19 18B	Woollen yarn (a) Worsted (b) others	1. Wool top for worsted yarn.	woollen
		2. Raw wool for others.	
		3. Old Woollen fabrics etc. for shoddy wool.	
20 21	Woollen Fabrics	1. Woollen yarn or	
		2. Grey Fabrics (for processing units.)	
21 22	Rayon or Art Silk Fabrics	1. Yarn and/or	
		2. Grey Fabrics (for processing units).	
22 22B	Textile Fabrics Impregnated	Fabrics	
23 23	Cement	(i) Limestone and (ii) Gypsum	
24 23C	Asbestos Cement Product	(i) Portland Cement and (ii) Asbestos	
25 25	Iron in any Crude Form	Iron ore	
26 26	Steel Ingots	Iron ore and/or Steel Scrap	
27 26-A	Copper & Copper Alloys	1. Copper Ingots, or Copper Scrap or Copper Ore. 2. Gullies, (For rolling mills).	
28 26-AA	Iron & Steel Products	(i) Steel Ingots, or (ii) Semi-finished steel, or (iii) Scrap (iv) For pipes—Plates or sheets or skelp or strips or flats or billets.	
29 26-B]	Zinc	(i) Zink ore or (ii) Ingots & Bars, or (iii) Plates & sheets.	
30 27	Aluminium	(i) Bauxite or (ii) Ingots & Bars, or (iii) Scrap, or (iv) Aluminium dross.	
31 27A	Lead	(i) Ore and/or (ii) Scrap	
32 28	Tin plates and Tinned Sheets	Plates or sheets or strips.	
33 29	Internal Combustion Engines	(a) Block castings or (b) Crank cases or (c) Nozzle holders and fuel pumps.	

(1)	(2)	(3)	(4)
34	29-A	Refrigerating and Air conditioning Appliances and Machinery.	1. Refrigerators compressors/Air conditioners. 2. Compressors-compressor Block or Rotor & Stator. 3. Condensors—Copper tubing. 4. Thermostat—Power element.
35	30	Electric Motors	1. Bearings
36	31	Electric Batteries and parts thereof. 1. Storage Batteries 2. Dry Batteries 3. Plates 4. Containers and covers.	2. Stampings for manufacture of stators only. Containers Zinc or Aluminium rods or pellets or containers. Lead ingots or scrap. Hard rubber sheets.
37	32	Electric Lighting Bulbs & Fluorescent lighting tubes. (i) Bulbs (ii) Fluorescent Tubes Glass Tube shells (iii) Miniature Bulbs	} Glass shells Metal caps.
38	33	Electric Fans	Electric Motor.
39	33-A	Wireless Receiving sets.	(a) Valves or transistors; and (b) Gang condensers.
40	34	1. Motor vehicles excluding Tractors. 2. Tractors.	1. Engine Blocks. 2. I. C. Engines.
41	37-A	Gramophones	Motor
42	38	Matches	Potassium Chlorate
43	39	Mechanical Lighters	Body of lighter.

[CER. No. 3/69—F. No. UGN(30) 69/68/T-A.]

D. N. LAL,

Collector.

MINISTRY OF INDUSTRIAL DEVELOPMENT, INTERNAL TRADE AND COMPANY AFFAIRS

(Department of Industrial Development)

ORDER

New Delhi, the 1st May 1969

S.O. 1751.—IDRA/6/3/69.—In exercise of the powers conferred by Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) read with rules 2, 4 and 5 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints, for a period of two years with effect from the date of this order, the following persons to be members of the Development Council for the scheduled industries engaged in the manufacture or production of sugar, in place of members appointed under the Government of India, late Ministry of Industry Order No. S.O. 307 IDRA/6/1/67, dated the 11th January,

1967, as amended from time to time, whose terms of office has expired by efflux of time or otherwise:—

“Development Council for Sugar”

- 1. The Secretary, Department of Food, Ministry of Food, Agriculture, Community Development and Cooperation, New Delhi (Ex Officio)—Chairman.**
- 2. The Joint Secretary Incharge of Sugar, Ministry of Food, Agriculture, Community Development and Cooperation (Department of Food), New Delhi (Ex-officio).**
- 3. Shri D. C. Kothari, President, Indian Sugar Mills Association, M/s. Kothari Sugars & Chemicals Ltd., Oriental Building, Armeniam Street, Madras.**
- 4. Shri D. D. Puri, M/s. Saraswati Sugar Mills, Yamunanagar, Distt. Ambala.**
- 5. Shri S. K. Somaiya, M/s. Godavari Sugar Mills Limited, Fazalbhoy Building, Mahatma Gandhi Road, Bombay.**
- 6. Shri T. Kanoria, M/s. North Bihar Sugar Mills Ltd., India Exchange, 3rd Floor, India Exchange Place, Calcutta.**
- 7. Shri Vasantrao B. Patil, Chairman, Shetkari Sahakari Sakhar Karkhana Ltd., Sangli.**
- 8. Shri P. S. Rajagopal Naidu, President of National Federation of Co-operative Sugar Factories Ltd., 'Prem Kutir', 11, Infantry Road, Vellore (Tamil Nadu).**
- 9. The Chief Director, Directorate of Sugar & Vanaspathi, New Delhi (Ex-officio).**
- 10. The Director, National Sugar Institute, Post Box No. 16, Kanpur (Ex-officio).**
- 11. The Director, Indian Institute of Sugarcane Research, Lucknow (Ex-officio).**
- 12. Shri A. P. Sarvan, Deputy Secretary, M/o Industrial Development, Internal Trade & Company Affairs, (Department of Industrial Development), New Delhi.**
- 13. The Cane Sugar Commissioner, U.P. Lucknow (Ex-officio).**
- 14. The Cane Commissioner, Bihar, Patna (Ex-officio).**
- 15. The Commissioner of Industries, State Government of Mysore, Bangalore (Ex-officio).**
- 16. Secretary to the Government of Tamil Nadu, Industries, Labour & Housing Department, Madras (Ex-officio).**
- 17. The Joint Registrar of Cooperative Societies (Sugar), State of Maharashtra, Poona.**
- 18. The Director of Agriculture, Government of Andhra Pradesh, Hyderabad (Ex-officio).**
- 19. The Cane Commissioner, Punjab, Chandigarh (Ex-officio).**
- 20. Dr. K. Ganapathi, Director, Regional Research Laboratory, Jammu.**
- 21. Shri B. N. Bhattasali, Executive Director, National Productivity Council, 38, Golf Links, New Delhi.**
- 22. Shri S. N. Gundu Rao, Sutherland House, Civil Lines, Kanpur.**
- 23. Shri Bishwa Nath Roy, Member Lok Sabha, 197, North Avenue, New Delhi.**
- 24. Shri Mata Din Khaitan, Bengal Sugar Merchants' Association, 2C, Ramkumar Rakhit Lane, Calcutta.**
- 25. Shri Chandrakant T. Shanghvi, President, Bombay Sugar Merchants' Association, 104—114, Frere Road, Bombay.**
- 26. Shri Jamanlal Bhatia, President, Delhi Sugar Merchants Association, 4047, Naya Bazar, Delhi.**
- 27. Shri Kashi Nath Pandey, M.P., President, Indian National Trade Union Congress, U.P. Branch, 19, Lajpat Rai Marg, Lucknow.**
- 28. Shri Kishore Pawar, General Secretary, Kopergaon Taluka, Sakhar Kamgar Sabha, P.O. Sakharwadi (District Ahmednagar).**

29. Shri Devindra Singh, M.P. (Lok Sabha), 306, Vithal Bhai Patel House, New Delhi.

30. Shri Man Singh Verma, M.P. (Rajya Sabha), 210, Vithal Bhai Patel House, New Delhi.

2. Shri P. J. Manohar Rao Deputy Director (Sugar Technical), Directorate of Sugar & Vanaspathi (Department of Food), is hereby appointed to carry on the functions of Secretary to the said Development Council.

[No. 13(8)/68-L.C.]

R. C. SETHI, Under Secy.

OFFICE OF THE JT. CHIEF CONTROLLER OF IMPORTS & EXPORTS

(Central Licensing Area)

CANCELLATION ORDER

New Delhi, the 7th April 1969

S.O. 1752.—M/s. Maliram Puranmal, Gopalji Ka Rasta, House No. 535, Jaipur were granted an import licence No. P/L/2586915/C, dated 17th December, 1968 for Rs. 1,27,393. They have applied for duplicate copy (custom purposes copy only) of the licence on the grounds that the original custom purposes copy has been lost/misplaced. It is further stated that the original licence was not registered at any port and has not been utilized at all.

In support of their contention, the applicant have filed an affidavit. I am satisfied that the original licence No. P/L/2586915/C, dated 17th December 1968 (custom purposes copy) has been misplaced/lost and direct that the duplicate licence (custom purposes copy only) should be issued to the applicant. The original licence (customs purposes copy) is cancelled.

[No. Gem. 351/68/SC.IV/CLA.]

ORDER

New Delhi, the 26th April 1969

S.O. 1753.—M/s. Marshal Sports Company, 43, Basti Nau, Jullundur were granted import licence No. P/SS/1608904, dated 13th December 1967, for the import of Feathers, Cork Bottoms and Gelatine Edible for Rs. 9,864. They have applied for issue of duplicate copy of Exchange Control Copy of aforesaid licence on the ground that it has been lost/misplaced. This licence has been registered with Bombay Custom House and has been utilised to the extent of Rs. 1,963.

2. The applicant have filed an affidavit in support of their contention, as required under para. 299(2) of I.T.C. Hand Book of Rules and Procedure, 1968. I am satisfied that original Exchange Control Copy has been lost/misplaced.

3. In exercise of the powers conferred on me under Section 9(cc) Import (Control) Order, 1955 dated 7th December, 1955, I order the cancellation of the Exchange Control Copy of import licence No. P/SS/1608904, dated 13th December, 1967.

4. The applicant is now being issued a duplicate copy of Exchange Control copy of this licence, in accordance with the provisions of para. 299(4) of I.T.C. Hand Book of Rules and Procedure, 1968.

M/s. Marshal Sports Company,
43, Basti Nau,
Jullundur.

[No. F. NP/80/AM.68/AU.PB/CLA.]

RAM MURTI SHARMA,

Joint Chief Controller of Imports and Exports.

OFFICE OF THE JT. CHIEF CONTROLLER OF IMPORTS & EXPORTS
ORDER

New Delhi, the 26th April 1969

S.O. 1754.—A licence No. P/SS/1504015, dated 19th November 1966 of the value of Rs. 7,875 for import of A.P. Sheets was issued to M/s. Nemichand Jain Proprietor Ravindra Plastic Industries, Sumerpur, Rajasthan subject to the conditions as under:—

All items of goods imported under it shall be used only in the licence holder's factory and no portion thereof will be sold to or be permitted to be utilised by any other party.

2. Thereafter, a show cause Notice No. RID/24/64-65/RMC/260, dated 22nd May 1968, was issued asking them to show cause within 15 days as to why the said licence in their favour should not be cancelled on the grounds that it shall not serve the purpose for which it has been granted in terms of Clause 9, sub-clause (cc).

3. In response to the aforesaid show cause notice, M/s. Nemichand Jain Proprietor Ravindra Plastic Industries, Sumerpur, had, by their letter dated 10th June, 1968 furnished a detailed explanation.

4. The undersigned has carefully examined the said representation and has come to the conclusion that the above import licence shall not serve the purpose for which it was granted, since the proprietor Shri Nemichand Jain of the firm had died.

5. Having regard to what has been stated in the preceeding paragraph, the undersigned is satisfied that the licence in question should be cancelled or otherwise rendered ineffective. Therefore, the undersigned, in exercise of the powers vested in him under Clause 9 sub-clause (cc) of the Imports (Control) Order, 1955 hereby cancel the licence No. P/SS/1504015, dated 19th November 1966 for Rs. 7,875 issued in favour of M/s. Nemichand Jain Proprietor Ravindra Plastic Industries, Sumerpur, Rajasthan.

To

M/s. Ravindra Plastic Industries,
Sumerpur (Rajasthan).

[No. RID/24/64-65/R.M.CELL.]

G. S. SHARMA,

Dy. Chief Controller of Imports and Exports.

DELHI DEVELOPMENT AUTHORITY

New Delhi, the 23rd April 1969

S.O. 1755.—In exercise of the powers conferred by clauses (j) and (l) Sub-section (1) of Section 57 of the Delhi Development Act, 1957 (61 of 1957), the Delhi Development Authority hereby makes, with the previous approval of the Lt. Governor, in exercise of the powers delegated to him by the Central Government in their Notification No. 18011(10)/66-UD (Vol. II), dated 1st May 1967, the following regulations further to amend the Delhi Development Authority (Management and Disposal of Housing Estates) Regulations, 1968, namely:—

1. These regulations may be called the Delhi Development Authority (Management and Disposal of Housing Estates) Amendment Regulations, 1968.

2. The preamble of the principal regulations published in this gazette on 27th April 1968 under S.O. No. 1457 may be read as under:—

"In exercise of the powers conferred by clauses (j) and (l) of Sub-section (1) of Section 57 of the Delhi Development Act, 1957 (61 of 1957), the Delhi Development Authority hereby makes the following regulations, with the prior approval of the Lt. Governor in exercise of powers delegated to him by the Central Government in their Notification No. 18011(10)/66-UD (Vol. II), dated 1st May, 1967".

3. In the Delhi Development Authority (Management and Disposal of Housing Estates) Regulations, 1968, in Chapter II, for Regulation 9(1), the following shall be substituted, namely:—

9(1) "The hire-purchase deposit shall be a sum as may be decided by the Authority from time to time. Such deposit shall be non-interest bearing and shall be payable along with the application. Such deposit shall be adjusted after the expiry of the hire-purchase period at the time of execution of the conveyance-deed."

[No. F. 1(22)/68/GA.]

M. L. MONGIA, Secy.

MINISTRY OF PETROLEUM AND CHEMICALS AND MINES AND METALS
(Department of Petroleum)

New Delhi, the 18th April 1969

S.O. 1756.—Whereas by the notification of the Government of India, issued under Sub-Section (I) of Section 6 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962, the right of user has been acquired in the lands specified in the Schedule appended hereto, for the transport of Petroleum from Well No. 86 to G.G.S. I in Kalol Oil Field in Gujarat State;

And, whereas, the Oil & Natural Gas Commission has terminated the operations referred to in clause (i) of Sub-Section (i) of Section 7 of the said Act on 27th April, 1968.

Now, therefore, under rule 4 of the Petroleum Pipelines (Acquisition of Right of User in land) Rules 1963, the Competent Authority hereby notifies the said date as the date of termination of the operations referred to above.

SCHEDULE

(Termination of operations of Pipe line from Well No. 85 to G.G.S. I).

Name of Ministry	Village	S. O. No.	Date of publication in the Gazette of India.	Date of Termination of operation.
Petroleum & Chemicals.	Sertha	2246	29-8-68	27-4-48

[No. 28/2/68-10C/LAB(a).]

S.O. 1757.—Whereas by the notification of the Government of India, issued under Sub-Section (i) of Section 6 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act 1962, the Right of User has been acquired in the lands specified in the Schedule appended hereto, for the transport of Petroleum from Well No. 85 to G.G.S. IV in Kalol oil field in Gujarat State;

And, whereas the Oil and Natural Gas Commission has terminated the operations referred to in clause (i) of Sub-Section (i) of Section 7 of the said Act on 18th June 1968.

Now, therefore, under rule 4 of the Petroleum Pipelines (Acquisition of Right of User in Land) Rules 1963, the Competent Authority hereby notifies the said date as the date of Termination of the operations referred to above.

SCHEDULE

(Termination of operations of Pipeline from well No. 85 to G.G.S. IV)

Name of Ministry	Village	S. O. No.	Date of publication in the Gazette of India	Date of Termination of operation.
Petroleum & Chemicals	Dhamsan	2096	16-5-68	18-6-68

[No. 28/2/68-10C/LAB(b).]

S.O. 1758.—Whereas by the notification of the Government of India, issued under Sub-Section (1) of Section 6 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act 1962, the Right of User has been acquired in the land specified in the Schedule appended hereto, for the transport of Petroleum from Well No. 12 to Well No. 87 in Kalol Oil Field in Gujarat State;

And, whereas, the Oil and Natural Gas Commission has terminated the operations referred to in clause (i) of Sub-Section (i) of Section 7, of the said Act on 27th April, 1968.

Now, therefore, under rule 4 of the Petroleum Pipelines (Acquisition of Right of User in Land) Rules 1963, the Competent Authority hereby notifies the said date as the date of Termination of the operations referred to above.

SCHEDULE

(Termination of operations of Pipeline from Well No. 12 to Well No. 87)

Name of Ministry	Village	S. O. No.	Date of publication in the Gazette of India	Date of termination of operation
Petroleum & Chemicals	Sertha	2097	15-6-68	27-4-68

[No. 28/2/68-IOC/LAB(c).]

S.O. 1759.—Whereas by the notification of the Government of India, issued under sub-section (i) of Section 6 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962, the right of user has acquired in the lands specified in the Schedule, appended hereto, for the transport of Petroleum from Well No. 87 to G.G.S. I, in Kalol Oil Field in Gujarat State;

And, whereas, the Oil and Natural Gas Commission has terminated the operations referred to in clause (i) of sub-section (i) of Section 7 of the said Act on 27th April, 1968.

Now, therefore, under rule 4 of the Petroleum Pipelines (Acquisition of Right of User in Land) Rules 1963, the Competent Authority hereby notifies the said date as the date of Termination of the operations referred to above.

SCHEDULE

(Termination of operations of Pipeline from Well No. 87 to G.G.S. I).

Name of Ministry	Village	S. O. No.	Date of publication in the Gazette of India	Date of termination of operation
1	2	3	4	5
Petroleum & Chemicals.	Sertha	2098	15-6-68	27-4-68

[No. 28/2/68-IOC/LAB(d).]

R. K. SINHA, Under Secy.

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND COOPERATION

(Department of Cooperation)

New Delhi, the 22nd April 1969

S.O. 1760.—In exercise of the powers conferred by Section 5-B of the Multi-Unit Cooperative Societies Act, 1942 (6 of 1942), and in supersession of the Notification No. 7-13/66-Credit, dated the 5th June, 1967 of the Government of India; Ministry of Food, Agriculture, Community Development & Cooperation (Department of Cooperation), the Central Government hereby directs that all the powers or authority exercisable by the Central Registrar of Cooperative Societies under the said Act shall also be exercisable by Shri Subhash Dua; Registrar of Cooperative Societies, Delhi in respect of Multi-Unit Cooperative Societies which are or are deemed to be actually registered in the Union Territory of Delhi.

[No. 7-4/68-Credit.]

S. SATYABHAMA, Dy. Secy.

MINISTRY OF HEALTH, FAMILY PLANNING AND WORKS, HOUSING AND URBAN DEVELOPMENT

(Department of Health)

New Delhi, the 23rd April 1969

S.O. 1761.—The following draft of certain rules further to amend the Drugs and Cosmetics Rules, 1945, which the Central Government proposes to make, after consultation with the Drugs Technical Advisory Board, in exercise of the powers conferred by sections 12 and 33 of the Drugs and Cosmetics Act, 1940 (23 of 1940), is published, as required by the said sections for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th June, 1969.

2. Any objections or suggestions which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. These rules may be called the Drugs and Cosmetics (Amendment) Rules, 1969.

2. In the Drugs and Cosmetics Rules, 1945,

(i) after rule 145, the following rules shall be added, namely:—

"145A. *Form of intimation for purpose of taking samples of Cosmetics.*—

Where an Inspector takes a sample of a Cosmetic for the purpose of test or analysis, he shall intimate such purpose in writing in Form 17 to the person from whom he takes it.

145B. *Form of receipt for seized Cosmetics.*—A receipt by an Inspector for the stock of any cosmetic seized under clause (c) of sub-section (i) of section 22 of the Act, shall be in Form 16."

(ii) in Schedule A, for Forms 16 and 17, the following forms shall be substituted, namely:—

"FORM 16

(See rules 55 and 145B)

Receipt of stock of drugs/cosmetics seized under Section 22(i) (c) of the Act

The stock of drugs/cosmetics detailed below has this day been seized by me under the provisions of clause (c) of sub-section (i) of section 22 of the Drugs and Cosmetics Act 1940, from the premises of

Date

Inspector

Details of drugs/cosmetics seized

Date

Inspector

FORM 17

(See rules 56 and 145-A)

Intimation to person whom sample is taken

To

.....
.....
.....

I have this day taken from the premises of situated at samples of the drugs/cosmetics specified below for the purpose of test or analysis.

Date

Inspector

Date

Details of samples taken.

Inspector

[No. F. 1-44/68-D.]

L. K. MURTHY, Under Secy.

(Department of Works, Housing and U.D.)

(Directorate of Estates)

New Delhi, the 26th April 1969

S.O. 1762.—In pursuance of the provisions of rule 45 of the Fundamental Rules, the President hereby directs that the Allotment of Government Residences (General Pool in Delhi) Rules, 1963, for the time being in force and applicable to Government residences in Delhi, shall apply *mutatis mutandis* to the allotment of Government Residences in Chandigarh and that the said rules shall have effect in their application to Chandigarh subject to the following modifications, namely:—

In the said rules—

(i) for the word "Delhi" wherever it occurs, including the first paragraph below the heading "Division XXVI-B", the word "Chandigarh" shall be substituted;

(ii) the words "or the Delhi Administration" occurring in the first paragraph below the heading "Division XXVI-B", shall be omitted;

(iii) for S.R.-317-B-1, the following shall be substituted:—

"S.R.-317-B-1(i) The rules in this Division may be called the Allotment of Government Residences (General Pool in Chandigarh) Rules, 1969."

"(2) They shall come into force on the 1st day of May, 1969."

(iv) in S.R.-317-B-2—

(a) for clause (c), the following clause shall be substituted, namely:—

"(c) 'Chandigarh' means the areas under the administrative control of Chandigarh Administration."

(b) in clause (n), the words "other than Delhi Administration" shall be omitted;

(v) in S.R.-317-B-7, in sub-rule (1) clause (iii) shall be omitted.

(vi) S.R.-317-B-8 shall be omitted;

(vii) in S.R.-317-B-10, in sub-clause (2), the words, letters, figures and brackets "or for which he has applied under S.R.-317-B-7(iii)" shall be omitted;

(viii) in S.R-317-B-19—

(a) for the words "the New Delhi Municipal Committee or the Municipal Corporation of Delhi as the case may be", the words "Chandigarh Administration" shall be substituted;

(b) for the words "Directorate of Horticulture" the words "Central Public Works Department" shall be substituted;

(ix) S.R-317-B-23 shall be omitted;

(x) After S.R-317-B-26, the following rule shall be added at the end; namely:—
"Delegation of powers.—S.R.-317-B-27.—The Director of Estates may, by general or special order in writing, direct that subject to such conditions, if any, as may be specified in the order, any power exercisable by him under these rules shall be exercisable also by the Superintending/Executive/Assistant Executive/Assistant Engineer, Central Public Works Department, Chandigarh."

[No. F. 12033(1)/69-Pol(II).]

New Delhi, the 28th April 1969

S. O. 1763.—In exercise of the powers conferred by section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (32 of 1958), the Central Government hereby appoints the officer mentioned in column 1 of the table below, being gazetted officer of Government, to be estate officer for the purposes of the said Act who shall exercise the powers conferred and perform the duties imposed, on estate officers by or under the said Act within the local limits of his jurisdiction in respect of the public premises specified in the corresponding entries in column 2 of the said table.

THE TABLE

Designation of officer	Categories of public premises and local limits of jurisdiction.
1	2
The Superintending Engineer, Bombay Central, Construction Circle, C.P.W.D., Bombay.	Premises belonging to, or taken on lease or requisitioned by or on behalf of the Central Government in Bombay (except such of them as are under the administrative control of other estate officers).

[No. F. 21012 (11)/69—Pol. IV.]

S.O.1764.—In exercise of the powers conferred by section 3 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (32 of 1958), the Central Government hereby appoints the officer mentioned in column 1 of the table below, being the officer equivalent to the rank of gazetted officer of Government, to be estate officer for the purposes of the said Act who shall exercise the powers conferred, and perform the duties imposed, on estate officers by or under the said Act within the local limits of his jurisdiction in respect of the public premises specified in the corresponding entries in column 2 of the said table.

THE TABLE

Designation of Officer	Categories of public premises and local limits of jurisdiction.
1	2
Estate Officer, Neyveli Lignite Corporation Ltd., Tamil Nadu (Madras).	Premises belonging to, acquired or hired by the Neyveli Lignite Corporation Limited.

[No. F. 21012(7)/69-Pol. IV.]

I. K. BALASUBRAMANIAN,
Dy. Director of Estates and
Ex-Officio Under Secy-

VISVA-BHARATI SANTINIKETAN

S.O.

New Delhi, the 17th February 1969

S.O. 1765.—

**AUDIT REPORT AND AUDITED ACCOUNTS
FOR 1967-68**

**REPORT ON AN INSPECTION OF THE ACCOUNTS OF THE VISVA-BHARATI,
SANTINIKETAN FOR THE YEAR 1967-68**

PART I

1. *Preliminary.*—The usual activities of the Visva-Bharati in educational, cultural and other spheres were continued and all the research and training institutions maintained during the year 1967-68. The Printing Press at Santiniketan, the Institute of Palli Siksha Sadana and Cottage Industries as well as Palli-Samgathana Vibhaga at Sriniketan and the Publishing Department in Calcutta were maintained as in the previous year.

Separate accounts were prepared in respect of the following units during the period under report:

- (1) Visva-Bharati General Office (including the Press).
- (2) Granthana Vibhaga (Publishing Deptt. in Calcutta).
- (3) Provident Fund.
- (4) Palli Siksha Sadana (Degree College in Agriculture & Social Work).
- (5) Palli Samgathana Vibhaga.
- (6) Silpa Sadana (Commercial wing of P.S.V.).

A local test audit of the accounts of Visva-Bharati Santiniketan for the year 1967-68 was conducted between 8th July, 1968 and 21st September, 1968 by an audit party of the office of the Accountant General, Central, Calcutta.

The audited accounts duly certified are attached in Appendices A, B, & C to the report.

2. *Administration.*—The office of the Upacharya (Vice-Chancellor), the Artha-Sachiva (Treasurer) and the Karma-Sachiva (Registrar) were held by the following officers during the year 1967-68.

- (a) Upacharya—Shri Kalidas Bhattacharyya.
- (b) Artha-Sachiva—Sri S. K. Mukherjee.
- (c) Karma-Sachiva—Sri H. C. Bhattacharyya (upto 30-4-67).
 - (ii) Sri S. C. Sen from 1-5-67 to 7-9-67.
 - (iii) Sri D. Roy from 8-9-67 to 7-10-67.
 - (iv) Sri S. B. Chatterji from 8-10-67 to 31-3-68.

Reply

No remarks.

3. *Outstanding Paragraphs of the Previous Inspection Reports.*—The following paragraphs of the previous Inspection Reports were still outstanding :

Year of account	Para No.	Brief Particulars	Present position.
1959-60 . 15		Unspent balance of the grant of the Society period.	Still under correspondence with the Govt. of W. Bengal.
1963-64 . 7		Depreciation of assets.	Still under examination.
	9	Accounts Manual and Service Rules.	Still under preparation.
1964-65 . 7		Delegation of Financial powers.	Still under consideration.
1965-66 . 8		Misappropriation of Rs. 963.73 in the Granthana Vibhaga.	Rs. 420/- has been realised upto 31-3-68.
1966-67 . 6		Loss of revenue on a/c. of assessment of standard rent at a lower rate.	Still under examination.
	9	Unnecessary purchase of costly printing machine.	Report of the Expert Committee is under examination of the Administration.
	13	Staff engaged in the Engg. Deptt. of the University in excess of requirements.	Further Report is awaited.
	14	Financial results of the Wing run on quasi-commercial/commercial basis.	Still running at loss.
	15(a,b)	Unsatisfactory progress in the execution of Plan Schemes.	Position still remains unsatisfactory in some cases.
	18	Madam Chian Kalsek's donation of Rs. 5 lakhs not utilised.	No action taken for the recovery of Rs. 40,000/- advanced to the contractor, as it related to pre-University period. Detailed report awaited.
	19	Irregular execution of the work-Construction of International House.	Further reply is awaited.
	20	Development charges not realised from the owner of private houses in the University campus.	No development charges have yet been recovered.
	21	Shortage detected in course of physical verification for 1966-67.	Action not yet taken to regularise the loss.
	24	Security of binders and printers not obtained.	No action taken to safeguard the interest of University.
	25	Outstanding dues	Further report is awaited.
	26(b)	Accounts of empty gunny bags.	Further report is awaited.
	27	Outstanding hospital charges.	Report of the Sub-Committee is awaited.

Reply.

1959-60 . 15 The information regarding Head of A/c. under which the unspent balance should be deposited into the Treasury has not yet been intimated by the Govt. of West Bengal despite further reminders.

Year of account	Para No.	Present Position
1963-64	7	The recommendation of the Sub-Committee is awaited.
	9	The Accounts Manual has since been finalised excepting an Annexure regarding medical concession and delegation of financial powers. It will be finalised soon. Regarding Service Rules, a draft of the Service Rules has been prepared and it is now under consideration of a Committee appointed by the SAMSAD (COURT) which had already met several times during the current year. It is also expected to be finalised in the current year.
1964-65	7	It will also be finalised along with the Accounts Manual.
1965-66	8	A sum of Rs. 540/- has been realised upto Nov. 68 and the balance amount will be realised regularly every month.
1966-67	6	There are many old buildings which were constructed during Society Period. They were not constructed on the basis of any particular type. The plinth areas of the buildings are all different and so also the amenities. In view of these difficulties, pooling of quarters into one group had to be resorted to. Due to the oldness of the quarters, the rate of interest was fixed by the Karma-Samiti on an average rate of 4% on the capital cost. However, as suggested by Audit the question of re-fixation of standard rent on the basis of 6% on the capital cost is under review. Regarding the loss of revenue on "B" type quarters, it may be pointed out that certain quarters were grouped together consisting of plinth areas from 917 sq. ft. to 1234 sq. ft. After this had been done, they were classed as "B" type and became one units. Therefore, the average capital cost of each building was arrived at by dividing the total capital cost of all "B" type quarters by the number of such quarters as they stood at the time of fixation of rent in 1963-64. University adopted this principal and the standard rent of "B" type quarters was correctly fixed at Rs. 46/- p. m.
	9	The report of the expert is still under examination. Steps have also been taken to improve the working capacity of the Press and to use the Flat Bed Printing Machine.
		One post of Asstt. Engineer after the retirement of the incumbent and also a post of Draftsman have not been filled up. The report of the Committee appointed for the purpose is, however, still awaited.
		(a) The Press performs the University works. If the rate of printing is enhanced, it will correspondingly increase the budget expenditure of Bhavanas/Vibhagas of the University, for which the printing jobs are done. Since the income of the Press and the expenditure of the Bhavanas are booked in the same Revenue Account, the printing rate has not been increased. The University Press is also not run on commercial line. However, the rate of printing charge is under review.
		(b) During 1967-68, the Publishing Deptt. has earned a profit of Rs. 3,32,344.48 which is much more than the amount of profit earned during the last three years.
		(c) The loss of Dairy & Poultry has been reduced to Rs. 15,688.56 during 1967-68. Steps have also been taken to wipe out the loss altogether in course of next two or three years.
15		(a) Constructions of the Sishu-Vibhaga and the Vijnan-Bhavana have been completed and those of the Central Library and the Hostel for Siksha-Bhavana are near completion.

Year of
account Para
No. ||

Present position

(b) All the building projects except *Dairy*, *Library* for PSV and the *Gymnasium* have been completed. The construction work of *Dairy* was not taken up as the land was not acquired and that the *Dairy* was transferred to the PSS. The construction of *Library* for PSV and *Gymnasium* could not be taken up for want of sanction for inclusion in the 4th plan period. Recently 4th Plan Scheme have been finalised and these will be taken up now.

18

The Govt. Solicitor from whom legal opinion in regard to the recovery of the advance of Rs.40,000/- from the Contractor was sought for had stated as follows :

“Regarding the question about the institution of legal proceedings by Visva Bharati University (which is now entitled to all the assets of the Visa-Bharati Society), the claim is barred by limitation as about 20 years have elapsed since the date of advance the amount in question. It will also be noted that even after the lapse of the time when it was found that Shri B.M. Sen was not executing the contract, the period of limitation has long expired, the period of limitation being three years only.”

Another eminent Lawyer of Calcutta was consulted who also held the same view as above.

In this connection, it may be pointed out that the advance was paid to the Contractor by the then Visva-Bharati Society in Feb. 1947 and the accounts of the Society was incorporated into the accounts of the University under Karma-Samiti's Resl. No. 6 dated 6-9-64. Therefore, it should be evident beyond any doubt that the question of recovery stood barred by limitation long before the assets of the Society had been taken over. Further, the accounts of the University at the time of incorporation did not show that the advance was outstanding or due. The audited Balance Sheet of the Society as on 30-9-62 showed the Mayling Home Fund position as follows :—

Fund	Rs. 88,900.00
Less written off by the Society	Rs. 42,238.94
	Rs. 46,661.06

Hence, there was no question of fixing any responsibility on the part of any official of the University in regard to the non-recovery of the advance. Further the amount of Rs. 46,661.06 remains invested in interest-bearing Securities. The balance amount of Rs. 4,11,100/- has since been released by the Govt. of W. Bengal and the University received the amount on 7-9-68 for the construction of Visva-Bharati Library. The proposal for construction of the building was also approved by the Finance Committee & Karma-Samiti recently.

19

The plan, design and estimate for the International House were originally drawn up by the Architect Late Dr. A. Carbonie. When the construction was in progress, it was found by us that the R. C. C. slab thickness provided in the drawing and estimate for the first floor slab and the roof slab for the two storeyed portion was not adequate and the safety of structure was involved. The Architect having expired in the meantime reference could not be made to the Architect. Therefore, UGC was requested by Registrar's letter No. G/1,29/65 dt. 25-2-65 to obtain expert opinion and advice of the Additional Chief Engineer, C.P.W.D. The Additional Chief Engineer, (Calcutta) CPWD in his letter No. W(C)/4(29)/20/65 dt. 23-4-65 informed us that the thickness of 5½" adopted by the Architect was inadequate. He also suggested for reduction of span of slabs by use of secondary beams and advised that the detailed designing should be done by the Visva-Bharati. Thereafter, additional RCC members were provided to make the structure safe. As per procedure laid down by UGC circular letter No.F 33-45/61 (GUP) dt. 31-12-62 no further sanction of UGC is required for the detailed estimate unless the cost exceeds sanctioned amount.

Para No.

Present Position

The substitute items of works were provided due to modification of the design and for reducing the cost of several items of works by providing 1½" thick shutters instead of 2" thick shutters lime terracing on roof instead of Alkathene film wrought iron railing with RCC hand rail instead of with teak wood hand rail, cement concrete with Jhama ballast instead of with stone ballast to meet the excess cost required for providing stronger and additional R.C.C. members required for structural safety as per suggestion of the Additional Chief Engineer, C. P. W. D. The final completion cost for the building under this contract was Rs. 3,31,162.31 against the contracted value of Rs. 3,31,677.57 by use of substituted items. Extra items of works such as M. S. hold fasts for door and window frames, plinth filling with carried earth, collapsible gate, weather boards, spiral staircase, G. I. water tanks, stoneware drawing pipes, soak-pits, inspection pits, etc., required for completion of the building but not provided in the estimate prepared by Late Dr. A. Carbonic had to be carried out as otherwise the building could not be finished

(2) The extension granted to the Contractor was not on account of any fault on their part but mainly due to inability of the University to supply the required quantity of cement in time. To avoid the risk of construction with inferior or adulterated quality of cement, the University preferred to secure cement itself direct from the manufacturers through the Controlling Authorities for supply to its contractors. As the supply position of cement was difficult and uncertain, during the period, the delay was unavoidable. As the Univ. itself failed to secure timely supply of cement in adequate quantity in spite of all its resources, it would not have been possible for the contractor to do so even if they were so permitted. The unavoidable hindrance continued for a long time due to shortage of cement for more than a year. The extension were granted for unavoidable reasons as per the terms of the contract.

(3) As regards over-issue of cement it is worth mentioning here that there is always some difference between the theoretical requirement and actual consumption in as much as some cement is wasted in the course of transshipments and certain percentage has to be deducted for solidification within the bags. In view of this, an excess of 5% in actual consumption over the theoretical calculation is not considered unreasonable. Regarding the difference in the price of the cement at the time of contract and actual supply, the financial interest of the Univ. was hardly affected in as much as according to the agreement, the Univ. undertook to supply the cement to the contractors the value of which was to be deducted from the contractors' bills. Had the issue rate been increased by the Univ. subsequently, the Contractor would have been entitled to charge this increased rate from the University.

As regards the price of empty bags of cement, it is a common knowledge that price of cement is always inclusive of the price of container bag. The University therefore, had no legitimate claim over the empty bags as the full cost inclusive of the cost of bags was realised from the contractors and contract did not provide for return of empty bags. In fact the University did not incur any loss on this account.

20 Visva-Bharati has not been empowered under its Acts and Statutes as they stand, to levy any development charge from the owners of the private houses. However, the University has already appointed a Committee to consider the question.

21 The loss has since been written off under orders of the Karna-Santi.

24 The Publishing Department contacted the Printers & Binders regarding Security. But they are not agreeable to do so as this practice is not prevalent in the trade.

Para No.

Present position.

- 25 (a) Out of the outstanding dues amounting to Rs. 56,492.10 (Santiniketan) and Rs. 2,339.50 (Sriniketan) from the students as on 31.3.67 as pointed out by audit, the amounts as shown below have already been realised and steps have also been taken to realise the balance as early as possible.

Santiniketan .. 55,207.10 Sriniketan .. 1,314.50

- (b) Out of the outstanding advances of Rs. 2,78,586.59 a sum of Rs. 2,68,620.69 has since been adjusted and necessary steps have been taken to realise the balance amount of Rs. 9,965.90 soon.
- (c) Out of the amount of Rs. 97.96 outstanding as arrear rent from the holders, a sum of Rs. 15.28 has since been realised and steps have also been taken to realise the balance amount as early as possible.
- (d) Out of the outstanding dues of Rs. 36,148.39 on account of credit & V.P.P. sales and advertisement charges a sum of Rs. 33,508.35 has since been recovered and steps have also been taken to realise the balance amount as early as possible.
- (e) Out of the outstanding dues of P.S.V. amounting to Rs. 43,731.90, a sum of Rs. 41,708.05 has since been realised and necessary steps have also been taken to realise the balance amount very early.

- 26 (b) The matter is under review.

- 27 Steps have been taken to introduce the medical identity cards soon.

4. *Grants to the Visva-Bharati by the University Grants Commission, Government of India and other State Governments—Utilisation thereof.*—The statements showing the recurring and non-recurring grants received by the Visva-Bharati during the year 1967-68 and the unspent balance of grants received during previous years and carried forward to 1967-68, the amounts spent during 1967-68 out of these grants or adjusted against the expenditure incurred in the previous years and the unspent balances of these grants left unutilised upto the end of 1967-68 as furnished by the University authorities are given in Appendices A, B, C to the report

It is certified that the expenditure from the grant has been audited and it has been certified by the authorities of the University that the grant has been utilised for the purpose for which it was granted.

Reply

No remark.

5. *Posts lying vacant.*—It was noticed that in the cases detailed below posts were lying vacant for years. Necessary budget provisions for pay and allowances are also made for such posts year after year.

Unit	Sl. No.	Name of the posts lying vacant	No. of posts lying vacant	Year from which lying vacant.
<i>Academic</i>	1	Professor, Chinese language and culture	1	1961-62
	2	Instructor, -do	1	1961-62
	3	Instructor, Chemistry	1	17-9-60
	4	Asstt. Lecturer, Botany	1	26-3-60
	5	Asstt. Lecturer, Zoology	1	26-3-60
	6	Instructor, Education	1	9-5-65
	7	Lecturer, Rabindra Music & Dance	1	13-8-67
	8	Asstt. Lecturer, Classical Music	1	1-12-66
	9	Instructor, Zoology	1	26-3-60
<i>Non-Academic and Non-Teaching</i>				
	1	Draftsman Gr. II, Works & Building	1	1-3-67
	2	Maid-Servant, Health	1	16-5-66
	3	Curator, Kala-Bhavana	1	15-11-65
	4	Deputy Curator, Museum	1	1-9-64
	5	Officer-in-charge, Statistical Section	1	7-9-67

From the above it was observed that even in some cases posts were remaining vacant from 1960. It is therefore, apparent that the posts are not required to be filled up in near future and as such the question of their abolition may be considered.

Reply

The posts remained vacant primarily as a measure of economy necessitated by the restriction imposed on the maintenance expenditure of the University. However, the matter is being reviewed. It may be pointed out that this does not affect the Block grant released by the UGC as this grant is paid on the basis of actual expenditure incurred.

6. *Purchase of Reconditioned (Second Hand) Article at a High Price.*—Quotations for the purchase of new stereoscopic binocular microscope for the Zoology Deptt. of the University were invited from several firms and the offer of M/s. Natural Science Estab. for Rs. 5,300/- being the lowest quotation was accepted. But the instrument offered by M/s. Natural Science Estab. was a reconditioned one. Purchase of a reconditioned Precision Scientific Instrument is highly irregular. In justifying the purchase the authority *inter alia* stated as follows:—

“(a) That it was the lowest rate;

(b) The instrument of this nature which are available from foreign market even though reconditioned are more superior in quality than many new products”.

The above arguments are, however, not tenable in view of the facts that the rate of Mr. N. S. Estab. being for a reconditioned article it was not comparable with the rates of other firms offering new articles. Moreover, when the authority is of the opinion that reconditioned foreign made article is of a quality superior to that of the new products, the reason for which quotations were invited for new instruments instead of reconditioned one is not understood in audit.

Reply

The instrument was slightly reconditioned and not a second hand. The purchase was made after personal inspection by the Head of the Department who certified it to be as good as new. It was of renowned German make (LEITZ—WETZLER complete with lamp & lenses) and the quality is much superior to the microscopes newly manufactured even in foreign countries. The instrument is giving excellent service. The University saved a sum of Rs. 3200 by not purchasing the same of different make even with an import license. The reason for inviting quotations was that it was only after inviting quotations from dealers, that the University came to know of the availability of the instrument of German make (Leitz—Wetzler). The University accorded special sanction for the purchase of the instrument after considering all the above aspects, including the points raised by audit and they are on record.

7. *Supplies on the Basis of Single Quotation.*—It was noticed that in the cases detailed below purchases were made on the basis of single quotation:—

Name of the article	Value of supplies
(A) LABORATORY EQUIPMENTS & BINDING MATERIALS :	
(i) 16 mm Projector with accessories	4,698.50
(ii) Laboratory sinks	307.75
(iii) Binding materials	1,520.00
(B) DIETARY ARTICLES FOR REFECTORY NO. 1	
(i) Jath chhana	12,909.30
(ii) Chira	1,263.62
(iii) Soap	320.54
(iv) Fish 1 1/2 Kg. to 5 Kg.	6,454.86
(v) Fish 1 Kg. to 1 1/2 Kg.	5,332.33
(vi) Fish Hilsha	2,587.65

As a result of the above purchases involving considerable sum of money the University was deprived of the benefits of competitive rates.

Reply

(A) The 16 mm Projector & Binding materials were purchased after inviting quotations from several firms but tender was received from single party in each case. As there was immediate needs for these articles, sanction was accorded for their purchase as a special case, after thorough investigation and explanation that the rates quoted were reasonable. Regarding Laboratory sink, only one piece was required very urgently. As there was no other supplier at Bolpur, the purchase had to be made on a single quotation after obtaining special sanction as otherwise practical classes would have suffered.

(B) Quotations were invited for all the dietary articles required for students Refectory by giving advertisement in the Press and notices in all important public places. In response to this, quotations were received from several firms and lowest-tenders were accepted in all cases. Only in respect of the four items mentioned by audit, single tender was received. Re-tendering was not resorted to in these cases as such re-tendering in the past did not prove successful because of the paucity of suppliers of these articles. Re-tendering would have also resulted in delay in supplying meals to the students.

It may be pointed out that in purchasing the dietary articles, quality and not the rate alone had to be reckoned with for the sake of students' health. The cost of all the dietary articles are met fully by the student boarders themselves and not from University fund. The tenders were also accepted by Kitchen Committee which composed of students' representatives as well.

8. *Execution of work Without Preparing any Estimate and Inviting any Tender—Additional and Alteration to International House.*—Estimated cost of the work: Rs. 7,000/-.

After the construction of International House at Santiniketan it was considered necessary to provide for XPM or BRC wildmesh with dwarf walls and similar doors on the northern verandah and space between the lavatory block and dining hall of International House. Brick walls were also required to be provided between the dormitory and library room. The work of this additions and alterations was awarded to Sri Samarendranath Sidhanta, a local contractor at 4.95% above the current PWD Schedule of rates without preparing any estimate and inviting any tender. An extension of time nearly one month was also granted for completing this work. In reply to an audit query the local authority stated that the work had to be undertaken without an estimate and without invitation of tenders on grounds of urgency. This contention cannot be accepted because of the position that the work was not completed within the stipulated time and extension of time had to be granted to the contractor for its completion.

Non-invitation of tenders also deprived the University of the benefit of competitive rates and the work was to be executed at a very high rate of 4.95% above the current PWD rate.

Reply

The work was actually required to be completed urgently. It would have taken longer time to get the work completed if estimate was prepared first and work awarded after invitation of tenders. The extension of time by 25-days only necessitated by unavoidable hindrance encountered subsequently, does not disprove the fact of urgency of the work. The rate of 4.95% above the then current P.W.D. Schedule of rates for the work of about Rs. 7000/- is not high in view of the fact that lowest tenders for work involving supplying and fixing of wire mesh at 4.75% and 5 per cent above were also received for earlier tenders.

9. *Visva-Bharati Water Supply Scheme—Loss Sustained due to Revision of Original Scheme*—The original scheme of Visva-Bharati water supply drawn up by the Health Director, Government of W. B. provided for the supply of water from the tube well sunk in the bed of river Ajoy. But this scheme was abandoned in favour of water supply from two deep tube wells sunk within the University campus. Owing to this modification in the original scheme C I. pipes worth Rs. 4,20,204/- did become surplus. As a result of the disposal of this stock excepting pipes worth Rs. 56,209/- still awaiting disposal, a loss of Rs. 73,568.68 was stated to have been incurred. As the more and more of residual stock

is disposed of, the loss in terms of money value is expected to increase. Thus the revision of original scheme resulted into a huge amount of wasteful expenditure.

Reply

The original scheme of Water Supply for Visva-Bharati was prepared on the basis of water to be obtained from tube wells sunk in the bed of the river. Ajoy which is situated at a distance of about 5 miles. C. I. pipes were purchased on the basis of this scheme. In May 1960, the Ministry of Food & Agriculture, Government of India carried out an experimental trial boring at Santiniketan for a deep tube-well and obtained water at a depth of about 1200 ft. The Chief Engineer, Public Health Engineering Department, Government of West Bengal in consultation with the Chief Engineer, Exploratory Tube Well Organisation of the Government of India advised the University to abandon the scheme for obtaining water from the river Ajoy in favour of water supply from two deep tube wells within the University campus on ground of economy.

Only some 15" dia pipes purchased for obtaining water from the river Ajoy became surplus. Though the sale was effected at D.G.S.D. rate contract price to the Government of West Bengal, some loss was unavoidable as the sale tax and transportation cost involved for bringing the pipes from factory to Santiniketan at the time of purchase are not reimbursable by the purchasers of the surplus pipes.

It may be mentioned that if the original river bed scheme were implemented, the cost of the scheme as well as the maintenance cost of the long pipe lines would have been far greater. Thus the revised scheme, even with the above unavoidable loss, has ultimately proved to be economical.

10. Purchase of Chlorination Plant—Non-Acceptance of Lowest Tender Resulting in an Additional Expenditure of Rs. 3200/-.—Instead of inviting quotation for the supply of chlorination plant for the Visva-Bharati Water Supply a few enquiries specifying the requirements of Visva-Bharati were made from the dealers of this plant. The lowest quotation of Crystal Filter Co. though according to specification was not accepted, this resulted in an additional expenditure of Rs. 3200/-.

In reply to an audit query it was stated by the local authority that the pump had been selected after considering the suitability and reputation of the firm. The reply, however, is not tenable in view of the facts that the lowest rate was workable and the quality was not considered to be substandard.

Reply

As the disinfecting of water supply is a specialised work, quotations were issued to several firms with our requirements asking them to submit quotations for supply of chlorination plants manufactured by them. As Plunger type pump was better and suitable for our purpose than a diaphragm pump, the chlorination pump offered by Crystal Filter Co. was not accepted. Since the two types are different and not wholly comparable, the question of additional expenditure should not arise.

11. Repair of Johnston Pump—Avoidable Expenditure Incurred.—Leakage between the tube tension nut and the pump shaft of Johnston pump Sl. No. IL 1989 was observed in 9/66. As such the pump was completely overhauled by M/s. Scott & Saxby Ltd. at an estimated cost of Rs. 2,839.57 in 10/65. After the pump was put into commission again a leakage was observed. But the University Engineering did not consider this leakage as harmful and allowed the pump to be run. As a result of this on 10th March, 1967 it was observed that streams of water were coming out between the tube tension nut and the pump shaft and it became imperative to stop the pump and the overhauling of the pump was again considered necessary in 3/67 i.e. only 5 months after the 1st thorough overhauling. This time also the work of overhauling was entrusted to the same firm and an expenditure of Rs. 4,089.90 was incurred on this account. Thus the expenditure on account of 2nd repair was apparently due to the pump having been allowed to run even after the detection of the leakage, and lack of adequate examination on the part of the authority before accepting the pump after repair.

This is brought to notice.

Reply

The leakage between the tube tension nut and the pump line shaft is harmful and for that purpose it is necessary to overhaul the pump but the leakage between the tube

tension nut and the tube tension plate is not harmful and this leakage was observed in the first instance and actually subsided after sometime. The leakage between the tube tension nut and the pump shaft reappeared again nearly 5 months after the overhauling and then it became necessary to overhaul the pump again. According to the terms of the business of the firm M/s. Scott & Saxby Ltd. service of a Mechanic with one helper and tools and tackles are placed by them at our disposal for carrying out the overhauling work. The payment is made on the no. of days the mechanic is detained by us for carrying out the overhauling work. After the overhauling work was done and the pump was running satisfactorily the mechanic was allowed to return to Calcutta and the Bill of the party for the service rendered by their mechanic was paid. For the tube well work the firm do not give any guarantee for sustained performance and immediately after the completion of the work no defect was there. The non-harmful leakage between the tube tension nut and tube tension plate that appeared after few days also subsided and the pump worked satisfactorily for 5 months. Thereafter, the harmful leakage between the tube tension nut and pump shaft was observed and as such the pump had to be overhauled and during this overhauling the Impeller shaft was also replaced.

12. *Bitumen painting on Asphalted Roads, in Santiniketan and Sriniketan—non-forfeiture of Earnest Money as per Provision of Tender Rules.*—In connection with the work, bitumen painting on asphalted roads in Santiniketan and Sriniketan, the lowest tender of Shri R. N. Das amounting to Rs. 48,964.16 was accepted and work order was issued to the contractor on 6th October 1967 asking him to take up the work from 1st November, 1967 and complete the same within the period of 20 weeks as stipulated in the tender. In the said work order the contractor was also asked to deposit a sum of Rs. 20 for the duplicate tender and to execute the contract agreement within 10 days from the date of receipt of the work order.

20 weeks had been stipulated in the tender for the completion of the work and a work order had been issued for commencing the work from 1st November, 1967 but the contractor did not turn up to execute the contract agreement even after the lapse of nearly 11 weeks from that date. As per condition No. 7 of the Tender Rules regarding execution of agreement, the earnest money of the contractor Rs. 1200/- should be forfeited in this case. This penalty was not imposed. There was also abnormal delay in the completion of the work for which the contractor was not penalised as per terms of the contract. The contractor was only debarred from taking further work for one year only which is not within the purview of penalty clause of the contract agreement.

Reply

The work order for this work was issued after inviting tenders for the second time as the lowest tender received on first call was high. The earnest money of the Contractor Sri R. N. Das amounting to Rs. 1,200/- could have been forfeited but thereafter, to get the work done either we could award the work to the 2nd lowest tenderer at his tender rate amounting to Rs. 56,475/- or could invite tender for the third time by advertisement in the newspaper for the third time. This first alternative would have caused a loss of Rs. 6,310.84 (Rs. 56,475—Rs. 48,964.16—Rs. 1,200/-) to the University and the result of the second alternative of calling fresh tender would have involved considerable delay in view of the fact that the lowest tender received in the first tender call was high. Actually, penalty, under Clause 2 of the Conditions of Contract was duly imposed and the amount was also realised from the contractor.

13. *Stipends and Scholarships—Huge Amount remaining Undisbursed.*—On a scrutiny of the grant statements it was revealed that a total sum of Rs. 42,598.48 representing stipends and scholarships remained undisbursed as on 31st March, 1968. The break-up of the amount and sources of receipts are given below:—

Source	Amount
1. Union Government grant for Scholarships and Stipends.	Rs. 6,189.94
2. West Bengal Government grant for Scholarships and Stipends.	Rs. 34,793.89
3. Other Government Grants for school stipends	Rs. 1,614.65

Out of the above amount Rs. 32369.31 was stated to have been disbursed. Steps need to be taken either to disburse the balance of Rs. 10,229.17 or to refund it to the grantors if there is no possibility of disbursement in near future.

Reply

Out of Rs. 10,229.17, a further sum of Rs. 4,569.51 has since been disbursed. Steps are being taken to disburse the balance amount of Rs. 5,659.66 either to the scholars concerned or refund it to the sanctioning authority.

14. *Expenditure in Excess of Governing Grants.*—In the following cases expenditure for the purpose for which Grants were sanctioned in favour of the University by the Government was found to have exceeded the funds made available to the University by way of Government Grants for utilisation for those purposes:—

Serial No.	Purpose	Amt. of Expend. in excess of grant received
1	Constn. of Sishu Sadana	81,225.72
2	Water Supply Scheme	765.45
3	Constn. of Girl's Hostel, Vinaya Bhavana	4,432.63
4	Development of Roads	1,113.56
5	Constn. of Vijnan Bhavana	31,560.89
6	Conversion of Vichitra into Auditorium	12,008.98
7	Sewerage Scheme	7,235.22
8	Centre of Advanced study in Philosophy	12,764.44
9	Constn. of International House	42,890.06
10	Constn. of Library Building	13,046.00
11	C.S.I.R. I on Exchange	1,500.00
12	Salary of extra Cadre Posts of Vinaya Bhavana	13,629.03
13	Vinaya Bhavana Laboratory	4,370.75

The sources from which such expenditure is met are required to be ascertained clearly and the amount of such expenditure need be shown in the accounts as having been met from those sources, subject to subsequent adjustment on receipt of the anticipated grants.

Reply

No expenditure was incurred in excess of the grants sanctioned for the Projects/Schemes.

According to the procedure followed by the UGC, the expenditure on all Projects/Schemes is incurred by the University in the first instance and subsequently reimbursed in arrears by the Commission on the basis of progress reports. Thus the amounts shown by audit to have incurred in excess actually represent amounts awaiting reimbursements from the UGC against their commitments. University meets the expenditure only from its own resources, which are not possible to be exhibited separately in accounts in view of the fact that University cash balance is one and is not maintained separately for each accounts.

15. *Central Library.*—(a) Periodicals subscribed by Central Library—Volumes not received.

On a review of the accession cards of periodicals maintained by Central Library it was revealed that in quite a good number of cases volumes of periodicals were not received though advance subscriptions had been paid for the same. An illustrative list of such cases is given in Appendix 'B' to the report. An exhaustive list showing the no. of cases where volumes are wanting may be prepared and steps need be taken either for recovery of the amounts or for obtaining the periodicals or journals without further delay.

(b) Physical verification of Central Library Books.

Physical verification of Central Library books and journals was stated to have been completed upto 31st March, 1967. Accession Register of the Library indicated the no. of books as on 31st March, 1967 was 167910. But the No. of books found as per physical verification was 127520 and 41500 (books transferred to different Bhavanas). So the

difference between the actual balance and the book balance is (127520 plus 41500 minus 167910) i.e. 1110. Deducting the 540 Nos. of volumes stated to have been found missing the total No. of excess volumes comes to 570. How this huge no. of books can be found in excess in stock is not understood in audit.

Reply

- (a) Periodicals at serial 4,5,8, 10, 12, 13, 14, 15, 16 and 21 have already been received. Steps have also been taken for obtaining the outstanding issues or recovery of the amounts.
- (b) The excess books were actually transferred to Library of the Hospital, Physical Education Department and Rabindra Sadana but inadvertently not included in the previous report.

16. Huge Number of Priced Research Publications Brought out by University Lying Undisposed of.—A statement showing the number of publications brought out by the University during the last three years ending 1967-68 is given in Appendix 'E' to the report. From the statement it may be observed that only 10 per cent. to 15 per cent. of the total number of copies printed have been sold out till the date of present inspection. In some cases sale is less than 5 per cent. The printing of publications in excess of actual requirement resulted in blocking up of huge capital unnecessarily. Besides there is the likelihood of loss on account of damage due to prolonged storage (where 40 copies worth Rs. 320 damaged) as in the case of The Sakas in India.

Reply

The number of copies of Research publications referred to by Audit was printed as per the limit fixed by the Executive Council of the University.

Research publications are meant solely for scholars in the respective field of study. Hence the sale of these publications spreads over a number of years. Even orders for publications of 15 years back are still being received. It is, therefore, premature to say that the unsold number of publications of 1965-66 and 1966-67 have become unnecessary.

It may be pointed out that in some cases the sale was also more than 15% and that the cost of printing & publicity upto 100.0 being same, except the cost of paper and binding, it would have been uneconomic if the University has to reprint, at a later date, any of the publications due to printing of a limited number of such publications.

The publications are now being properly stored in a new godown where there is a little chance of damage.

17. Stores lying with the Printing Press—Unrealised.—A statement showing the value of printing paper lying in stock with the various outside printing presses after the completion of the printing works for which the papers were issued is given in Appendix 'F' to the report. The statement revealed that a considerable amount of printing paper was lying with the presses who had not furnished any security and the printing works for which the paper was issued had been completed long before. The desirability of recovering these amounts before the final payment of the printing bills may be considered to safe-guard the financial interest of the University.

Reply

Out of the papers worth Rs. 728.60 lying with the Printing Presses, papers worth Rs. 40.06 have already been brought back from the Presses. Papers worth Rs. 161.15 are to be used in the production of books within a short time. Steps are being taken to collect the remaining papers from the Presses.

APPENDIX 'B' (Ref. para 15 of I. R.)

An illustrative list of waiving journals

Sl. No.	Name of the Magazine	Frequency	Number wanting	Subscription
1	Analysis	Bi-M	1 No. of 1967	21.60
2	American Institute of Aeronautics and Astronautics.	M	1 to 7 of 1968	256.00
3	British Journal for Philosophy of Science	Q	Vol. XVII 4 nos. of 1967.	28.14
4	British Journal of Educational Psychology	Q	Vol. XXXVII 4 nos. of 1967	56.00
5	American Economic Review	Bi-M	Vol. 58, 3 nos of 1968	75.00
6	American Historical Review	Q	Vol. 74, No. 1 to 3 of 1968	127.50
7	Analytical Chemistry	M	No. 2 of Vol. 40 1968	138.75
8	Current Chemical papers	M	8 Nos. of 1968	225.00
9	Analysis of Library Sc.	Q	2 Nos. of Vol. 15 of 1968	10.00
10	Design (India)	M	3 Nos. of 1966 } 9 Nos. of 1967 } 7 Nos. of 1968 }	20.00
11	Design (London)	M	4 Nos. of 1966	43.50
12	Artibus Asiae	Q	3 Nos. of 1968	90.00
13	Economic Bulletin for Asia and Far East	Q	3 Nos. of 1966 } 4 Nos. of 1966 }	22.00
14	Economic Bulletin for Europe	H-Yly	1 No. of 1965 } 1 No. of 1966 } 1 No. of 1967 }	12.00
15	Economic Development and Cultural Change	Q	2 Nos. of 1968	67.50
16	Economic History Review	Q	2 Nos. of 1966	26.80
17	Bibliography of Philosophy	Q	2 Nos. of 1968	60.00
18	Economic Record	Q	2 Nos. of 1968	45.00
19	Economic Weekly	Weekly	52 Nos. of 1966	36.00
20	Educational Leadership	M (8 copies)	3/68 (copy)	46.75
21	Education Research	Q (3 copies)	2 Nos.	20.70

APPENDIX 'B' (Ref. to

Year of Publication	Sl. No.	No. of copies printed	Titles	No. of copies sold
1965-66 . . .	1	500	Madhava Sangit	51
	2	500	Adhunik Oriya Kavya Dhara	114
	3	500	Religious Movement in Modern Bengal.	146
	4	500	Agriculture Famine & Rehabilitation in South Asia	80
1966-67 . . .	5	500	Sastramulak Bharatiya Sakti Sadhana	42
	6	350	Sahitya Prakashika, V.	11
	7	350	Do. VI.	11
	8	1100	Rabindra Rachana Kosh, Vol. I, Part III	21
	9	500	A Chronicle of Buddhism in China	54
1967-68 . . .	10	500	The Sakas in India	52
	11	513	Visva-Bharati Annals, Vol. XII, Pt. I	21
	12	508	Do. P II	21

para 16 of I.R.)

No. of publication issued as complementary copies	Copies in hand at the close of the year	Copies in hand as on 31st March 1968	Sale price of the copies in hand	Remarks.
45 (including exchange and relview)	406-'66 405-'67	404	6,060/-	
62 Do.	433-'66 376-'67	324	3,888/-	
65 Do.	344-'66 367-'67	289	3,034.50	
53 Do.	447-'66 374-'67	367	3,670/-	
48 Do.	445-'67	410	20,500/-	has been placed in market for sale in 1967-68
59 Do.	343-'67	280	3,360/-	Do. |
59 Do.	348-'67	280	8,400/-	Do.
51 Do.	1100-'67	1028	8,224/-	Do.
71 Do.	500-'67	375	7,500/-	Do.
20 Do.	—	388 40	3,104/- (written off for damage)	
21 Do.	—	467	3,269/-	
12 Do.	—	475	4,750/-	

APPENDIX F (Ref. to para 17 of I.R.)

Statement showing the value of paper lying with the Press after the completion of the printing work.

<i>Sl. No.</i>	<i>Name of the Press</i>	<i>Value of the Stock</i>
1	Srigouranga Press	134 81
2	Kalika Press	46 87
3	Navana Printing Press	9 84
4	Sri Saraswaty Press	84 51
5	Tapasi Press	265 00
6	Brahmo Mission Press.	65 83
7	Reproduction Syndicate	44 26
8	Sreegopal Press	77 48
		<u>Rs. 728 60</u>

APPENDIX

SANTI

I. Statement showing utilisation of Recurring Grants (Santiniketan) received from the U.G.C.

Sl. No.	Opening balance		Name of the Department and purpose	No & date of sanction	Grants received during 1967-68	
	Out of U.G.C. grant	Out of Union/ State Govt./ others			From U.G.C.	From Union/ State Govt.
1	2(a)	2(b)	3	4	5(a)	5(b)
			Block (Maintenance) Grant for 1967-68	F.48-4/67(CU) dated 1-4-67 dated 11-5-67 dt. 24-5-67 dt. 14-7-67 dt. 29-7-67 dt. 30-9-67 dt. 19-12-67	5,00,000.00 5,00,000.00 2,00,000.00 4,00,000.00 8,00,000.00 11,87,000.00 12,13,000.00	
					48,00,000.00	
			Govt. of West Bengal Grant for educational activities at Santiniketan	50/6g/53 Dated 16-3-68		40,000.00

Certified that the grants released by the University Grants Commission during the financial year 1967-68 have been utilised for the purpose for which it was sanctioned and in accordance with the terms and conditions of the grant.

NIKHTAN

Union and other State Govts. during 1967-68

Total grant received		Expenditure during the year		Unspent balance		Remarks
From U.G.C. 2(a) & 5(a)	From Union State Govt. 2(b)&5(b)	Out of U.G.C. grant	Out of Union/ State Govt.	Out of U.G.C. grant	Out of Union/ State Govt.	
6(a)	6(b)	7(a)	7(b)	8(a)	8(b)	9

48,00,000.00

48,00,000.00

40,000.00

40,000.00

year 1967-68 have actually been credited to the Accounts of the University in 1967-68. It is further dance with the rules and conditions attaching to the grant.

Sd/- S. C. Sen,
REGISTRAR
Visva-Bharati

II. Statement showing utilisation of Non-Reserving Grants (Santulankeetan) received from the

Sl. No.	Opening balance		Name of the Department and purpose	No & date of sanction	Grants received during 1967-68	
	Out of U.G.C. grant	Out of Union/State Govt./Others			From U.G.C.	From Union/State Govt.
I	2(a)	2(b)	3	4	5(a)	5(b)
1.	(—)2,79,404.53	—	Water Supply Scheme	F. 37-8/58(H/ CU) dated 1-6-67 dated 19-7-67	2,00,000.00 79,000.00	2,79,000.00
2.	(—)4,034.83	—	Administrative Bldg.	F. 57-7/60(H/ CU) dated 3-4-67	4,034.83	—
3.	209.69	—	Hobby Workshop	—	—	—
4.	14,775.99	—	Construction of Sishu Sadana	F. 57-18/60(H) CUP (CU) dt. 14-12-67	1,00,000.00	—
5.	(—) 1,394.45	—	Construction of Girls Hostel, Vinaya-Bhavana	F. 36-26/62/ CUP/CU dt. 14-7-67	5,000.00	—
6.	(—)79,895.81]	—	Development of Roads (1st phase)]	F. 41-3/62 (CU) dated 11-7-67	80,000.00	—
7a.	(—)2,94,179.78	—	Construction of Vijnan-Bhavana	F. 21-4/62(S) dated 4-9-67 dated. 13-2-67 dated 22-12-67	2,20,000.00 75,000.00 3,15,000.00	6,10,000.00
7b.	(—) 3,476.70]	—	Conversion of Vichitra into an Exam-cum-Auditorium Hall	F. 44-4/64 (CU) dated 19-7-67 dated 30-1-68 dated 14-3-68	3,000.00 4,000.00 1,991.02	8,991.02
8.	0.05	—	Construction of Sri-Sadana Sick-ward	—	—	—
9.	13,909.58	—	Construction of Co-operative Canteen	—	—	—
10.	(—) 7,235.22	—	Sewerage Scheme	—	—	—
11.	(—) 197.00	—	Studio for Kala-Bhavana	—	—	—
12.	(—) 279.03	—	Construction of Boundary wall around Grave Yard	F. 48-10/65 (CU) dated 30-1-68	5,000.00	—
13.	1,56,127.00	—	Purchase of Private Building on lease-hold plots	—	—	—
14.	—	—	Salary of staff appointed under IV F.Y.P. (Dev.) Science	—	—	—
15.	(—)6,189.59	—	Purchase of Press Machinery	—	—	—

U.G.C./Union and other State Governments during 1967-68

Total grants received		Expenditure during the year		Unspent balance		Remarks
From U.G.C. 2(a) & 5(a)	From Union/ State Govt. 2(b)&5(b)	From U.G.C.	Out of Union/ State Govt.	Out of U.G.C. grants	Out of Union/ State Govt.	
6(a)	6(b)	7(a)	7(b)	8(a)	8(b)	9
(—)404.53		360.92		(—)765.45		
—		—		—		
209.69		—		209.69		
1,14,775.99		1,56,001.71		(—)81,225.72		
3,605.55		8,038.18		(—)4,432.63		
104.19		1,217.75		(—)1,113.56		
3,15,820.22		3,47,381.11		(—)31,560.89		
5,514.32		17,523.30		(—)12,008.98		Rs. 1,991.02 by adjustment with P.S.V.
0.05		—		0.05		
13,909.58		8,057.95		5,851.63		
(—)7,235.22		—		(—) 7,235.22		
(—)197.00		6,410.28		(—)6,607.28		
4,720.97		5,185.08		(—)464.11		
1,56,127.00		1,27,588.79		28,538.21		
—		1,878.91		(—) 1,878.91		
(—)6,189.59		—		(—)6,189.59		

1	2(a)	2(b)	3	4	5(a)	5(b)
16.	(—)4,41,851.12	Salary of staff appointed under III FYP. Humanities	F.1-56/61(H) dt. 10-5-67 dt. 4-9-67 F.48-2/62 (CU) II dated 15-2-68 F.1-56/61(H) dated 7-3-68 By adjustment	2,00,000.00 85,000.00 40,000.00 20,000.00 9,168.33		3,54,168.33
17.	(—)2,04,740.96	—do—Science	F.24-5/62(S) dt. 4-9-67 dt. 28-10-67 dt. 7-3-68	1,75,000.00 25,000.00 4,740.96		2,04,740.96
18.	(—)34,669.46 (—)20,247.51	Purchase of Library Books on Humanities on Science	F. 23-20/66(S) dt. 29-8-67	15,259.32		
19.	5,900.56	Unassigned grant	F. 15-56/67/ CDW dated 25-5-67	13,500.00		
20.	4,500.00	Utilisation of the services of retired teachers	F.5-69/65(ST) dated 23-1-67 dated 23-6-67 F.5-63/66(SF) dated 24-4-67	2,258.06 3,741.94 5,500.00		11,500.00
21.	(—)336.74	Purchase of Laboratory Equipment for: Physics	F.22-34/66(s) dt. 29-8-67 dt. 7-3-68	10,000.00 10,000.00		20,000.00
	(—)7,895.91	Chemistry		10,000.00 10,000.00		20,000.00
	(—)14,348.17	Zoology		10,000.00 15,000.00		25,000.00
	(—)1,584.86	Botany		5,000.00 15,000.00		20,000.00
		Mathematics Equipment for Science Deptt.—Gas plant	dated 25-9-67	30,000.00		—

6(a)	6(b)	7(a)	7(b)	8(a)	8(b)	9
(—)87,682.79	—	—	—	(—)87,682.79		
—	—	—	—	—		
(—)34,669.46		7,291.08		(—)41,960.54		
4,988.19		11,875.84		(—)16,864.03		
19,400.56		14,146.67		5,253.89		
16,000.00		10,500.00		5,500.00		
19,663.26		50,653.45		(—) 30,990.19		
12,104.09		10,825.74		1,278.35		
10,651.83		8,498.10		2,153.73		
18,415.14		24,883.99 5,621.51		(—)6,468.85 (—)5,621.51		
30,000.00		—		30,000.00		

1	2(a)	2(b)	3	4	5(a)	5(b)
23.	1,741·89 8,971·72 477·88	Laboratory expenses for : Physics Chemistry Botany/Zoology		— — —	— — —	
24.	10,117·19	Centre of Advanced Study in Philosophy	F.10-11/67(SII) dated 25-11-67		1,13,332·17	
25.		Centre of Advanced Study in Philosophy— Constn. of Library Building		—	—	
26.	3,624·83	Seminar on Writings on Indian History, Retrospect & Prospect	F.4-23/66 (SI) dated 31-8-67		550·00	
27.		Gandhi Centenary Celebration	F.62-1/65 (CDW/ San) dt. 24-1-68		30,000·00	
28.	500·00 250·00	Financial assistance to teacher for under-taking research work— Dr. Sisir Ghosh Sri Srinibas Mishra		— —	— —	
29.	(—)21,903·71	Construction of Vidya Bhavana Hostel	F.5-37/59 (H/Cup) CU dt. 7-4-67		21,903·71	
30.	(—)45,000·00	Construction of Extn. to School Laboratory for Physics, Chemistry and Biology	F.21-4/ 62(S) dated 1-5-67		45,000·00	
31.	(—)40,527·59	Construction of International House	F.57-21/60 (H) CUP/CU dt. 19-3-67		40,000·00	
32.	7,490·50	Publication of Research Work	F.35-62/65 (F) dt.1-3-68		10,000·00	
33.	(—)15,254·48	Construction of Siksha-Bhavana Hostel	F.57-22/60(H) CUP/CU dated 23-7-67		50,000·00	
34.	(—)20,466·70	Construction of Library Building	F.53-23/59(H) dated 11-8-67 dated 7-3-68		1,00,000·00 60,000·00 1,60,000·00	
35.	10,000·00	Construction of Shooting Range				
36.	(—)4,370·75	Vinaya-Bhavana Laboratory			—	
37.	50·08	Salary of Staff under II Plan				
38.	0·47	Construction of Godown				

6(a)	6(b)	7(a)	7(b)	8(a)	8(b)	9
1,741.89 8,971.22 477.88	— — 263.81			1,741.89 8,971.72 214.07		
1,23,449.36	1,36,213.80			(—)12,764.44		
—	1,500.00			(—)1,500.00		
4,174.83	—			4,174.83		
30,000.00	—			30,000.00		
500.00 250.00	— 366.12			500.00 (—)116.12		
—	—	—				
—	—	—				
(—)537.59	42,362.47			(—)42,890.06		
17,450.50	4,444.50			13,046.00		
34,745.52	28,456.02			6,289.50		
1,39,533.30	1,53,062.19			(—)13,528.89		
10,000.00	10,000.00			—	Refundal	
(—)4,370.75	—			(—)4,370.75		
50.08	—			50.08		
0.47	—			0.47		

1	2(a)	2(b)	3	4	5(a)	5(b)
39.	1,063.04	Research Scholarship in Humanities including Tibetan Studies & National School	F.6-92/66(SI) dated 4-3-67 F.6-45/56(SF) dated 20-3-67 F.6-91/67(SF) dated 25-5-67 dated 25-5-67 dated 19-5-67 dated 22-9-67 F-10 11/67(SII) dated 30-11-67 F.6-91/67(Sch) dated 26-12-67 F.11-67/67(F) dated 16-2-68 F.10-11-67(SII) dated 6-3-68 F.8-94/67(F) dated 16-2-68 F.10-11-67(SCII) dated 19-2-68 F.9-41/67(F) dated 4-3-68		5,000.00 109.68 3,875.81 7,222.32 3,000.00 1,496.23 2,771.00 1,225.00 2,161.29 1,310.00 2,103.23 950.00 1,741.38	
					<u>32,965.94</u>	
40.	766.05	W.B.Govt. grant for Holding of Youth Camp				
41.	1.97	V.B. Planning Forum	2940/IF/67 dated 24-4-67			100.00
42.	268.04	C.S.I.R.—Hydro biological Studies at Bakreswar Spring Water	38 (88)/65GAV.II dated 24-5-67 dated 22-3-68		2,550.00 2,061.67	<u>4,611.67</u>
43.	—	C.S.I.R-Ion Exchange etc.				
44.	(—)13,629.03	Salary of Extra Cadre post of Vinaya-Bhavaga	—			
45.	5,647.36	Union Govt. grant for Scholarships & Stipends	As per School Register			26,707.75
46.	11,593.26	W.B. Govt. grant for Scholarships & stipends	-do-			66,688.36
47.	1,700.00	Other Govt. grant for Schol. & stipend	-do-			20,645.71
48.		Grant for attending Seminar on American Institution and Culture Sri Mohan Chakravarty Sri Tarasankar Banerjee	F. 4/16/66(SI) dated 29-3-67		360.00 317.90	<u>677.90</u>
49.		Grant to Sri Pranab Ghosh for attending Refresher Course	F.-1-8/65(SI) dated 23.4.67		395.00	
50.		Grant towards visit of Hungarian Professor S. Suryani	F.36-5-65(II) dated 24-4-67		42.23	

6(a)	6(b)	7(a)	7(b)	8 (a)	8(b)	9
34,028.98		22,544.27		11,484.71		
	766.05 101.97	— —	—		766.05 101.97	
	4,879.71		5,052.57 1,500.00		(—)172.86 (—)1,500.00	
(—)13,629.03				(—)13,629.03		
	32,355.11		26,165.17		6,189.94	
	78,281.62		43,487.73		34,793.89	
	22,345.71		20,731.06		1,614.65	
677.90		677.90		—		
395.00		395.00		—		
42.23		42.23		—		

1	2(a)	2(b)	(3)	(4)	5(a)	5(b)
51.		Grant from Committee for Cooperative Union of India—for Essay Competition for Debate competition		32-3/67-CCT dated 30-6-67 dated 9-8-67		75.00 75.00
52.		Grant for Air Travel to Sri Sanat Kumar Sen & R.P. Pandey under British Assistance Programme				
53.		Grant for Air travel to S.C. Sengupta for going to Quebec				

6(a)	6(b)	7(a)	7(b)	8(a)	8(b)	9
—	75'00	—	75'00	—		
—	75'00	—	—		75'00	
		6,468'00		(—)6,468'00		Received in 68-69
		8,805'00		(—)8,805'00		-do-

Certified that the grants released by the University Grants Commission during the financial year 1967-68 have actually been credited to the Accounts of the University in 1967-68.

It is further certified that the grants have been utilised for the purpose for which it was sanctioned and in accordance with the rules and conditions attaching to the grant.

Sd/-S. C. Sen,
Registrar,
Visva-Bharati.

PALLI SAMGATHAN

Statement showing the Utilisation of the

Year	Name of the Ministry of the Govt. of India or the State Govt. or Statutory Council or body sanctioning the grant	No. & Date of the letter sanctioning the grant	Name of the Scheme
1	2	3	4
1967-68	Govt. of W. Bengal Director of Public instruction.	Memo No. 2283 Sc/P(II) 4 R-3P-66 dated 4-5-1967. Memo No. 2402-Sc/P 4R-3P-66 dated 26-9-67.	Maintenance of Audio Visual Mobile Unit for 3 months from 1-3-67. Do. for 9 months from 1-6-67.
Do.	Do.	Memo No. 2682 Sc/P(II) 4S-31 P-58 dated 22-5-67. Memo No. 5238 Sc/P(II) 4S-31P-58 dated 15-9-67. Memo No. 874 Sc/P(II) 4S-31P/58 dated 16-3-68.	Maintenance of Senior Basic School at Sriniketan, Siksha Satra for the financial year 1967-68.
Do.	Govt. of W. Bengal District Inspector of Schools, Birbhum.	Memo No. 1381 (169)/G, dated 25-7-67. Memo No. 2275 (169)/9 dated 14-12-67. Memo No. 1892 (169)/9 dated 25-9-67. Memo No. 663 (169) dated 22-3-68.	Remission of Tuition fees for Girls Students reading in class VI to VIII at Siksha Satra from April to June '67. Do. October to Dec. '67. Do. July to September '67. January to March '68.
Do.	Govt. of West Bengal	—	Silpi Sammelan
Do.	Director of Cottage & Small Scale Industries, West Bengal.	461 (5)/ CDI/INSTT/1a/ 119/66-67 dated 23-3-68.	Maintenance of Visva-Bharati Silpa Sadana School at Sriniketan for 12 months from 1-3-67 to 28-2-68.

VIBHAGA, SRINIKETAN

Recurring grant for the year 1967-68

Unspent balance of the previous year	Amount of grant received during 1967-68	Total of columns 5 & 6	Amount ex- pended during the year 1967- 68	Balance remaining unspent as on 31-3-68	Remarks
5	6	7	8	9	10
	1,125.00				
	3,375.00				
6,449.05	4,500.00	10,949.05	8,758.22	(+)2,190.83	
	2,000.00				
	3,000.00				
	1,123.00				
—	6,123.00	6,123.00	6,123.00	—	
	607.50				
	594.00				
	601.50				
	663.75				
—	2,466.75	2,466.75	2,466.75	—	
—	—	—	210.00	(—)210.00	(Unrealised)
	13,200.00				
—	13,200.00	13,200.00	13,200	—	

1	2	3	4
1967-68 D.P.I., West Bengal	Memo No. 4924-Sc/P(II) <u>4C-17P/67</u> dated 6-9-67. Memo No. 2962-Sc/P(II) dated 29-5-67. Memo No. 503 Sc/P(II) dated 12-2-68.	Maintenance of Junior Basic Training College at Siksha Charcha, Sriniketan for the financial year 1967-68.	
Do.	3904-Sc/P(II) <u>3B-7-P/67</u> dated 17-6-67 4518/2(1) Sc/P(II) dated 8-9-67. 133 Sc/P(II) <u>38-7P-67</u> dt 11-1-68.	Maintenance (Pay and Allowances) of Hindi Teacher of Siksha Charcha Bhavana—Junior Basic Training College at Sriniketan for the year 1967-68.	
D.P.I. West Bengal.	1349 Sc/P <u>OE-21P-61</u> dt 13-6-67. 2269(5) Sc/P <u>OE-21P-61</u> dt 14-9-67	Maintenance grant of on Area and 6 Feeder Library for 3 months from 1-3-67	
District Social Education Officer, Birbhum.		Do. for 9 months from 1-6-67. Area & Feeder Library Additional Maintenance grant. Grant for Addl. D.A. Do. for D.A. Do. for increased Pay to 31-5-67.	
1967-68 Grant of D.P.I. Govt. of West Bengal.	4148 Sc/P (II) <u>OM-63P-65</u> dt. 12-7-67. 5383 Sc/P (II) <u>OM-63P-65</u> dt. 18-9-67	Maintenance of 31 complete Social (Adult) Education Centres for 3 months from 1-3-67. Do. 9 months from 1-6-67	
1967-68 D.P.I. West Bengal	1136/1(ii)Sc/G 16-3-68	dated Block grant towards activities of Rural Reconstruction during financial year 1967-68	
Do.	2659-Sc/P <u>4E-19P-67</u>	Expenditure for conducting final examination, 1967 (November Session) of Siksha Charcha Jr. Basic Training School for stationery & other contingency.	

5	6	7	8	9	10
	29,900.00				
	24,750.00				
	33,250.00				
10,354.43	87,900.00	98,254.43	1,03,183.13	(—)5,228.70	(Unrealised)
	960.00				
	1,000.00				
	1,260.00				
1,246.39	3,220.00	4,466.39	4,302.57	(+)163.82	Unspent
	690.00				
	2,070.00				
896.27	2,760.00	3,656.27			
	500.00				
	383.00				
	454.42				
	544.50				
896.27	4,641.92	5,538.19	3,765.29	(+)1,772.90	Unspent
	3,487.50				
	10,462.50				
884.28	13,950.00	14,834.28	13,950.00	(+)884.28	Unspent
—	50,000.00	—	—	—	
—	50,000.00	50,000.00	50,000.00	—	
—	126.00	—	—	—	
0.02	126.00	126.02	126.00	(+) 0.02	Unspent

1	2	3	4
	Govt. of West Bengal Agriculture & Community Development Department	3748-PPS/3B-1/67 dt. 25-4-67 3228-PPS/3B-12/67 dt. 28-3-68.	Agriculture—Experiment.
	Secretary, Govt. of West Bengal, Education Deptt.	—	Observance of the Universal Children's Day. Scheme for Training of Associate Women Workers Grant-in-aid for organising folk recreational perform- ances for the year 1967-68 For apprenticeship training T.A. to trainees for attending Refresher's Course—1958 Do. 1959
			Maintenance of Area Library
1967-68	District Inspector of Schools, Birbhum.	No. 491(92) dated 2-3-68	Free concession to the Children of Primary & Jr. Basic School Teacher of Siksha Satra, Srini- ketan for the year 1967-68
	University Grants Commission.	U.G.C's Letter No. F.48-8/ 66(CU) dt. 9-10-67. Do. No. F.48-8/66 (CU) dated 18-3-67.	Development Scheme—3rd Five Year Plan—General Scheme Non-University Depts. (Recurring) Sriniketan.
1967-68	D. P. I., Govt. of West Bengal	1336/3(29) Sc/P 45-18P/60 dated 14-3-61	Buildings, Quarters etc. towards the establishment of Basic School (Jr. in Rural Area)
	Do.	7893 Edn./7B-9/53 dated 22-9-53	Siksha Satra Building scheme in 4D(6) (ii) Rs. 25,100.
	Do.	2045-Fdn dated 16-3-54	Construction of Building— purchase of land, Appara- tus & equipment etc. Fdn. Dev. Scheme VI (Rs. 58,050/-)
	Ministry of Commerce & Industry Govt. of India	10-cot Ind (18)/52 dt. 6-2-53	C.I. Dev. Scheme No. III
	Govt. of West Bengal.	No. 10051-CDP/2B-124/60 dt. 12-10-61 from Devel. Commissioner & Dy. Secy. Deptt. of Community Dev. Extn. Service.	Construction of building for Home Economic a Training Centre.
	I. C. A. R.	—	Soil Conservation Scheme for Research for Control of soil erosion.

5	6	7	8	9	10
—	3,000.00	—	—	—	
—	3,000.00	—	—	—	
—	6,000.00	6,000.00	6,000.00	—	
12.20	—	12.20	—	(+) 12.20	Unspent
4,696.32	—	4,696.32	—	(+) 4,696.32	Unspent
(—) 500.00	—	(—) 500.00	750.00	(—) 1,250.00	Unrealised
5.00	—	5.00	—	(+) 5.00	Unspent
17.74	—	17.74	—	17.74	
18.90	—	18.90	—	18.90	
36.64	—	36.64	—	(+) 36.64	Unspent
(—) 1,583.62	—	(—) 1,583.62	—	(—) 1,583.62	Unspent
—	270.00	—	—	—	
441.00	270.00	711.00	441.00	(+) 270.00	Unspent
—	9,803.66	—	—	—	
—	50,000.00	—	—	—	
(—) 59,803.66	59,803.66	—	—	—	
4,115.50	—	4,115.50	—	(+) 4,115.50	
2,243.19	—	2,243.19	—	(+) 2,243.19	
6,073.21	—	6,073.21	—	(+) 6,073.21	
4.87	—	4.87	—	(+) 4.87	
1,158.87	—	1,158.87	—	(+) 1,158.87	
7,297.09	—	7,297.09	—	(+) 7,297.09	

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Govt. of West Bengal

DPI's order No. 4207(9)
Sc/S dt. 15-3-61 & DPI's
order No. 770/Sc/P14C/
45-P-60 dt. 18-2-61 DPI's
Letter No. 1144-Sc/P(II)Scheme for expansion of
Siksha Charcha and Satra
to seated Girls' Hostel4C-45P-60
dated 23-3-66 Chief
Inspector, Secondary
Educational letter No.
5133 Sc/S dated 24-7-65

do.

2045-Rdn. dated 16-3-54

Siksha Charcha Workshop
Extension, Siksha Char-
cha Extension.

1967-68 Govt. of West Bengal

DPI'S Letter
No. 1144 Sc/P (II)Expansion of Siksha Charcha
for Purchase of Furniture
& Equipments.

4C-45P-60 date 25-3-66

-do-

Chief Inspector, Secondary
Education Letter NC.
4207(4)/Sc/S dated
15-3-61 and 5133 Sc/S
dated 24-7-65.Scheme for assistance to
teaching in Science for
improvement of Siksha
Satra for purchase of
Equipments, apparatus
etc.University Grants Com-
mission.Letter No. U. G. C. III F.
Y. P. /Sanct/62 dated the
9-7-62 F. 48-3/66(CU)
dated 18-3-67.Development Scheme—III
—Five Year Plan. For
purchase of Equipments,
apparatus, Machinery—
Tools etc.Health and Sanitation
Village Extension.

C. I. Training.

C. I. T.—Improvement of
looms Research Buildings
—Siksha Satra —Kitchen
and Dining Hall and
Teachers' Common Room
Class Room Science
Building Hostel for 50
days C. I. T. prayer
making shed.
-do-Wood work Shed
-do- Extension of weav-
ing shed Hostel for 38
boys and 20 girls Gener-
al Godown Public
Latrin and Urinals Poultry
grazing yard etc. Dairy
Cow Shed etc. and Im-
provement of play ground
C.I.T. Workshop for
Smithy.

5	6	7	8	9	10
---	---	---	---	---	----

(—)33,347.45 — 33,347.45 — (—)33,347.45

1,987.73
1,285.48

3,273.21 — 3,273.21 — (+)3,273.21

1,255.37 — 1,255.37 470.58 (+) 784.79

(—)8,057.43 — (—)8,057.43 — (—)8,057.43

2,993.00

(—)2,001.98 2,993.00 1,991.02 1,991.02 — Refunded to U.G.C.

1

2

3

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RECURRING

1967-68	The University Grants Commission	F. 48-16/67 (UC) dated 18-8-67.	On account grant for meeting recurring expenditure of P.S.S. for the period ending 30-9-67 (for both the wings of Ag. & Social Work)
		F. 48-16/67 (CU) dated 21-9-67	On account recurring grant for meeting the recurring expenditure of P.S.S. (for both the Wings of Ag. & Social Work)
		F. 48-16/67 (CU) dated 2-3-68.	On account Grant for meeting the recurring expenditure (for both the wings of Ag. & Social Work)

NON-RECURRING

1967-68	The Indian Council of Agricultural Research New Delhi.	1(4)/67-END II dated 25-3-67.	For meeting Non-recurring expenditure on Equipments and Books & Journals.
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5	6	7	8	9	10
92,240.72*					*Out of U. G. C. Grant
	1,10,000				
	2,00,000				
	2,7000				
92,240.72	3,37,000	4,29,240.72	4,21,102.36	8,138.36	
*48,782.74					*Out of U. G. C. Grant
	25,000				**Out of U. G. C. Grant
					9,889.86
					Out of I. C. A. R. Grant
					25,000.00
					34,889.86
					***Out of U.G.C. Grant
48,782.74	25,000.00	73,782.74	**34,889.86	38,892.88***	

STATEMENT OF ACCOUNTS SANTINIKETAN
Abstract Balance Sheet as at 31st March, 1968

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
BLOCK VALUE (AS PER CONTRA) :			VALUE OF LAND, BUILDING, FURNITURE :		
Santiniketan	1,72,94,311·89		Santiniketan	1,72,94,311·89	
Palli Samgathan Vibhaga	13,48,614·34		Palli Samgathan Vibhaga	13,48,614·34	
Silpa Sadana	1,77,866·15		Silpa Sadana	1,77,866·15	
Palli Siksha Sadana	12,15,328·53	2,00,36,120·91	Palli Siksha Sadana	12,15,328·53	
			Publishing Department (17,350·00 + 57,990·67 + 49,236·26 + 15,710·95 + 6,505·86)	1,46,793·74	2,01,82,914·65
CAPITAL FUND :			FUND INVESTMENTS :		
Silpa Sadana	1,63,591·87		Santiniketan	18,53,063·80	
Publishing Department	11,00,000·00	12,63,591·87	Publishing Department	1,39,126·85	19,92,190·65
OTHER FUNDS—			OTHER ASSETS :		
Santiniketan (16,36,822·30 + 2,280·00)	16,39,102·30		Santiniketan (1,01,271·16 + 50·00)	1,01,331·16	
Publishing Department (4,60,185·63 + 5,36,833·24 + 3,63,035·30 + 11,63,329·61 + 1,27,829·34 + 51,131·73 + 1,37,230·59)	28,39,625·44		Palli Samgathan Vibhaga	2,880·61	
Silpa Sadana	54,822·77	45,33,550·51	Palli Siksha Sadana (101·00 + 405·00)	506·00	
			Publishing Department (29,240·00 + 57,587·83)	86,827·83	1,91,535·60
UNSPENT BALANCE OF U.G.C./GOVT./			SUNDRY DEBTORS :		
OTHER BODIES GRANT :			Palli Samgathan Vibhaga	8,143·79	
Santiniketan (1,43,774·11 + 75·00 + 868·02 + 6,56,273·42)	8,00,990·55		Silpa-Sadana	72,383·55	80,527·34
Palli Samgathan Vibhaga	36,153·53		DEPOSITS, ADVANCE, SUSPENSE, IMPREST :		
Silpa Sadana	4·87		Santiniketan (2,280·00 + 2,57,236·15 + 3,677·68 + 1,106·45 + 6,097·56)	2,70,397·84	
Palli Siksha Sadana (38,892·88 + 8,138·36)	47,031·24	8,84,180·19	Palli Samgathan Vibhaga (14,233·22 + 2,595·00 + 32,445·09)	49,273·31	
 earmarked DONATIONS :			Silpa Sadana (1,340·17 + 180·00 + 17,452·31)	18,972·48	
Santiniketan		5,14,637·53	Palli Siksha Sadana (10·00 + 1,350·00 + 4,928·05 + 867·53 + 37,448·88)	44,604·46	
DEPOSITS :					
Santiniketan	43,94,122·21				

Palli Samgathana Vibhaga	34,009·58
Silpa Sadana	28,525·89
Publishing Department	36,697·66
Palli Siksha Sadana	18,360·45

45,01,715·80

ADVANCE, SUSPENSE, IMPREST :

Palli Samgathana Vibhaga (88,550·50 + 1,175·16 + 441·00)	90,166·66
Silpa Sadana (3·00 + 100·00 + 383·57)	486·57
Palli Siksha Sadana (5,340·00 + 10·20)	5,350·20

96,003·43

STOCK ACCOUNT :

Santiniketan	100·00
Palli Samgathana Vibhaga	143·03

243·03

SUNDRY LIABILITIES :

Santiniketan (1,82,238·20 + 27,809·08 54,083·19 + 1,201·99 + 31,174·33)	2,96,506·70
Palli Samgathana Vibhaga (66,92 + 9,147·80 + 31,484·34)	40,699·06
Silpa Sadana	5,010·00
Palli Siksha Sadana (4,512·00 + 4,273·00)	8,785·00
Publishing Department	4,07,482·87

7,58,483·72

EXCESS OF ASSETS OVER LIABILITIES :

Santiniketan	20,664·41
Palli Samgathana Vibhaga	6,575·28

27,239·69

Publishing Department (34,44,225·35 + 140·59)

34,44,365·94

38,27,614·03

EXCESS OF LIABILITIES OVER ASSETS/ EXCESS OF EXPENDITURE OVER INCOME

Palli Samgathana Vibhaga	14,057·04
Palli Siksha Sadana	4,834·00

18,891·04

STORES AND STOCKS :

Santiniketan (5,35,830·27 + 16,358·09)	5,52,188·36
Palli Samgathana Vibhaga (25,225·10 + 277·68)	25,502·78
Palli Siksha Sadana	372·52
Silpa Sadana	2,03,209·16
Publishing Department	8,07,683·32

15,88,956·14

UNREALISED U.G.C./GOVT./OTHER BODIES GRANTS :

Santiniketan (14,176·00 + 4,47,142·54) 1,672·86)	4,62,991·40
Palli Samgathana Vibhaga	49,677·20

5,12,668·60

CASH AND BANK BALANCES :

Santiniketan	44,28,535·96
Palli Samgathana Vibhaga	48,240·36
Palli Siksha Sadana	29,209·92
Silpa Sadana	1,31,226·53
Publishing Department	1,56,709·70

47,93,922·47

Balance sheet as at 31st March, 1968

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
Block value as per contra Funds:		1,72,94,311·89	BLOCK ASSETS:		
(i) Sundry Earmarked Funds	11,07,032·10		(1) Land & Building	1,00,57,895·72	
(ii) Depreciation Fund	5,15,236·28		(2) Water works, Masonry Wells & Electric Installation	3,87,681·01	
(iii) Students Aid Fund	10,629·98		(3) Fencing, Garden trees	88,573·61	
(iv) Discretionary Grant Fund	3,923·94	16,36,822·30	(4) Roads & Culverts	49,686·98	
Unrealised balance of loan out of Discretionary Grant Fund as per contra		2,280·00	(5) Swimming Pool	22,640·39	
Unspent balance of grants:			(6) Machinery & Plant	1,55,051·41	
(a) Out of U.G.C. Grants:			(7) Motor Vehicles	1,05,222·77	
(i) Hobby Workshop	209·69		(8) Furniture & Equipment	13,10,634·59	
(ii) Salary of staff under II Plan	50·08		(9) Types & cases	28,282·45	
			(10) Library Books & MSS	9,48,095·40	
(iii) Construction of Godown	0·47		(11) Paintings, Images & Relics	8,965·49	
(iv) Publication of Research Work	13,046·00		(12) Copyright	1,25,000·00	
(v) Utilisation of services of retired Professors & Scientists	5,500·00		(13) Work-in-progress	40,06,582·07	1,72,94,311·89
(vi) Unassigned grant	5,253·89		FUND INVESTMENTS:		
(vii) Construction of Sree-Sadana Canteen	0·05		(a) G.P. Notes	11,79,734·88	
(ix) Seminar on Writings on Indian History—Retrospect & Prospect	4,174·83		(b) Shares in Joint Stock Co.	9,300·00	
(x) Financial Assistance to teachers for Research work	500·00		(c) Postal Savings Bank	4,197·72	
(xi) Purchase of Private Blds.	28,538·21		(d) Fixed Deposit with Birbhum Co-operative Bank	7,635·00	
(xii) Siksha-Bhavana Hostel	6,289·50		(e) Fixed/Short term Deposits with S.B.I. Calcutta	3,62,204·75	
(xiii) Laboratory Equipment for			(f) Investment of Deposits	36,933·45	
(a) Chemistry	1,278·35		(g) Investment of Centenary Fund	2,44,058·00	
(b) Zoology	2,153·73		(h) Investment of Chancellors R.N. Tagore Jayanti Fund	9,000·00	18,53,063·80
(c) Gas Plant	30,000·00		OUTSTANDING ACCOUNTS:		
			(1) Dues from students	29,708·81	
			(2) Kitchen charges		
			(a) students	43,816·14	
			(b) others	5,874·85	
			(3) Miscellaneous Bills	9,126·33	

LIABILITIES	Rs.	P	Rs.	P	ASSETS	Rs.	P	Rs.	P
(xiv) Laboratory expenses for					4) Press Bills	5,764	45		
a) Physics	1,741	89			5) Land Rent	290	51		
b) Chemistry	8,971	72			6) Sale proceeds of Publications	6,690	07	1,01,271	16
c) Zoology & botany	214	07							
xv) Gandhi Centenary									
Celebration	30,000	00	1,43,774	11	Orissa Govt. grant for				
(b) Out of Union Govt. and Other					1966-67	7,088	00		
Bodies					1967-68	7,088	00	14,176	00
(i) National Co-operative Union of					Electric Fan (Transferred from				
India—for					V.B.Society)				
debate competition	75	00	75	00					50 00
(c) Out of State Govt.					Unrealised U. G. C. grant for				
(i) Youth Camp	766	05			Implementation of Development				
(ii) V. B. Planning Forum	101	97	868	02	Schemes:				
Balance of Revenue Account			6,56,273	42	(a) II Five Year Plan:				
Donations:					i) Library Building	13,528	89		
(a) Earmarked Donation	2,12,950	70			ii) Sewerage Scheme	7,235	22		
(b) Contingent Account	2,58,048	63			iii) Vinaya-Bhavana Laboratory	4,370	75		
(c) Ministry of Health	8,823	77			iv) Vinan-Bhavana	31,560	89		
(d) Krishnarpan Charity					b) III Five Year Plan				
Trust for a chair in					i) Development of Roads	1,113	56		
Economics	34,187	49			ii) Conversion of Vichitra into an Exa-				
(e) Alapini Mahila Samiti	626	94	15,14,637	53	mination Hall-cum-Auditorium	12,008	98		
Income from Earmarked Funds :			1,82,238	20	iii) Boundary Wall around				
Funds for specific purposes					grave yard	464	11		
(a) Fees from All India Radio	3,207	92			iv) Women's Hostel for				
(b) Unclaimed Deposits	18,906	56			Vinaya-Bhavana	4,432	63		
(c) Sale proceeds of					v) Studio for Kala-Bhavana	6,607	28		
Philosophy Journal	1,281	85			vi) Water Supply Scheme	765	45		
(d) Contribution from					vii) Salary for extra cadre post	13,629	03		
Granthana Vibhaga for					viii) Purchase of Laboratory				
Hospital equipment	3,000	00			Equipment for				

(e) Pilot Pisciculture Scheme	1,412 75	27,809 08	(a) Physics	30,990 19	
Sundry Deposits	43,54,895 16		(b) Mathematics	5,621 51	
Prepared dues	39,227 05	43,94,122 21	(c) Botany	6,468 85	
			ix) Salaries of staff on Humanities	87,682 79	
Scholarships :			x) Purchase of Library books on		
(a) U.G. C.	11,484 71		(a) Humanities	41,960 54	
(b) Central Govt.	6,189 94		(b) Science	16,864 03	
(c) West Bengal Govt.	34,793 89		ix) International House	42,890 06	
(d) Other Govt.	1,614 65	55,083 19	xii) Equipment for Press	6,189 59	
Coal Account		1,201 99	xiii) Construction of Sisu Sadana	81,225 72	
Bills payable		31,174 33	c) IV Five Year Plan :		
Stock of Publications as per contra		100 00	i) Salaries of staff on Science	1,878 91	
Refectory A/c.—Excess of			ii) Library Building for Centre		
Income over expenditure		2,374 73	of Advance Study in		
Excess of Assets over liabilities		20,664 41	Philosophy	1,500 00	
			Travel grant to teachers	15,273 00	
			Financial Assistance to teachers		
			for undertaking Research Work	116 12	
			Centre of Advanced Study		
			in Philosophy	12,764 44	4,47,142 54
			Outstanding grant from		
			Council of Scientific &		
			Industrial Research		1,672 86
			Unrealised balance of loan out of		
			Discretionary Fund as per contra		2,280 00
			Sundry Advances		2,57,236 15
			Imprest to Departments		3,677 68
			STORE STOCK:		
			a) Maintenance Stores		
			Works & Buildings	4,417 73	
			b) Electricity & Water Supply	27,781 14	
			c) Engineering Store	1,18,898 64	
			d) Water Supply Scheme	3,80,313 15	
			e) Rabindra Art Gallery	4,381 21	
			f) Sanitation	38 40	5,35,830 27
			Stock of Publication as		
			per contra	100 00	
			Stock of Pustak Prakash Samiti	4,367 30	
			Refectory Stock	11,890 79	16,358 09

LIABILITIES	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
			Contribution receivable from Gradthana Vibhaga for salary of Sri S.C. Dutta			1,106	45
			Service Postage stamps in hand			6,097	56
			BANK BALANCES AS ON 31-3-68				
			1. State Bank of India, Bolpur	5,30,333	34		
			2. -do- Calcutta, A/c. No. 1	8,32,163	56		
			3. -do- " " 2	4,39,372	48		
			4. -do- " " 3	1,611	45		
			5. -do- " " 4	7,35,226	84		
			6. -do- " " 5	18,86,732	87		
			7. -do- Shambazar Branch	809	83		
			8. -do- Centenary A/c.	1,459	05		
			9. -do- Chancellor's Rabindra Jayanti Fund	826	54	44,28,535	96
						2,49,62,810	41

NOTE: Expenditure booked in the Accounts but not disbursed within

31-3-68 amounts to Rs 23,255-28

Receipts and Payments Account for the Year, 1967-68

PART I—STANDING CHARGES

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

I. PAY AND ALLOWANCES

(a) ACADEMIC—TEACHING :

DEPARTMENT OF ENGLISH

Salary	1,18,540	50
Provident Fund	9,878	19
Dearness allowance	22,950	00
Other allowance	129	00
E.D.A.	456	00

1,51,953 69

DEPARTMENT OF FRENCH

Salary	7,420	00
Provident Fund	618	32
Dearness allowance	1,440	00
Enhanced D. A.	—	—

9,478 32

DEPARTMENT OF GERMAN

Salary	6,064	52
Provident Fund	505	34
Dearness allowance	1,526	00
E. D. A.	66	00

8,161 86

Modern Indian Language

DEPARTMENT OF BENGALI

Salary	91,489	79
Prov. Fund	18,925	33
Dearness allowance	7,209	71
E. D. A.	1,150	47
	21,581	05
	3,240	00
	441	50

1,44,037 85

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
		B. F.	3,13,631 72
		DEPARTMENT OF HINDI	
		Salary	69,993 31
		Provident Fund	5,832 50
		Dearness allowance	11,382 10
		B. D. A.	126 00
			87,333 81
		DEPARTMENT OF ORIYA STUDIES	
		Salary	12,923 85
			15,629 26
		Prov. Fund	907 53
			240 01
		T.A. Leave salary and pension contribution	2,280 35
		D. A.	3,335 48
			2,070 00
		B. D. A.	70 00
		Deputation allowance	195 53
			37,652 01
		DEPARTMENT OF INDO-TIBETAN STUDIES	
		Salary	18,511 20
		Provident Fund	1,542 54
		Dearness allowance	2,786 45
			22,840 19
		DEPARTMENT OF SANSKRIT, PALI & PRAKRIT	
		Salary	87,619 62
		Provident Fund	7,300 13
		Dearness Allowance	16,743 00
		B. D. A.	189 00
			1,11,851 75

DEPARTMENT OF HISTORY

Salary	37,985 78
	46,902 02
Provident Fund	2,944 01
	5,228 85
Dearness Allowance	12,575 58
	3,330 00
E. D. A.	189 00
	<hr/> 1,09,155 24

DEPARTMENT OF ANCIENT INDIAN HISTORY
AND CULTURE

Salary	36,580 00
	14,070 97
Provident Fund	2,698 19
	1,172 53
Dearness allowance	6,291 00
	2,160 00
E. D. A.	63 00
	<hr/> 63,035 69

DEPARTMENT OF ARABIC AND PERSIAN
STUDIES

Salary	8,750 00
Provident Fund	729 15
Dearness allowance	1,440 00
	<hr/> 10,919 15

DEPARTMENT OF PHILOSOPHY OF THE
EAST AND WEST

Salary	57,102 10
Provident Fund	5,025 73
Dearness allowance	11,067 00
E.D. A.	96 00
	<hr/> 73,290 83

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

DEPARTMENT OF ECONOMICS AND POLITICS

Salary	53,121 29
	34,635 66
Provident Fund	4,459 85
	2,811 31
D. A.	10,094 42
	3,603 00
E. D. A.	3 00
	<hr/> 1,08,728 53

DEPARTMENT OF MATHEMATICS

Salary	30,740 75
	55,742 70
Provident Fund	2,226 41
	3,645 01
Dearness allowance	12,131 73
	6,300 00
E. D. A.	379 00
	<hr/> 1,11,165 60

DEPARTMENT OF CHEMISTRY

Salary	23,459 69
	38,658 71
Provident Fund	1,920 03
	2,528 35
Dearness allowance	8,893 68
	5,307 09
E. D. A.	333 00
	<hr/> 81,100 55

DEPARTMENT OF PHYSICS

Salary	23,500 83
	29,062 56
Provident Fund	1,958 44
	2,178 47

Dearness allowance	8,923 00
E. D. A.	4,251 00
	234 00
	<hr/> 70,108 30
DEPARTMENT OF ZOOLOGY	
Salary	3,907 74
Provident Fund	24,345 69
Dearness allowance	315 87
E. D. A.	2,038 55
	3,185 92
	2,589 68
	96 00
	<hr/> 36,497 45
DEPARTMENT OF BOTANY	
Salary	7,834 84
Provident Fund	24,472 58
Dearness allowance	620 03
E. D. A.	1,998 82
	2,573 19
	3,305 81
	33 00
	<hr/> 40,838 27
DEPARTMENT OF GEOGRAPHY	
Salary	19,286 35
Provident Fund	1,607 05
Dearness allowance	5,913 00
Enhanced D.A.	189 00
	<hr/> 26,995 40
DEPARTMENT OF GENERAL SCIENCE	
Salary	3,217 95
Provident Fund	307 95
Dearness allowance	1,409 05
E.D.A.	63 01
	<hr/> 4,997 96

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

DEPARTMENT OF MRINALINI HOME SCIENCE

Salary	2,980 74
Provident Fund	34 92
Dearness allowance	756 22
	<hr/> 3,771 88

DEPARTMENT OF CHILD PSYCHOLOGY

Salary	6,477 33
Prov. Fund	539 74
Dearness allowance	1,440 00
	<hr/> 8,457 07

MRINALINI ANANDA PATHSHALA
(K.G. AND NURSERY SCHOOL)

Salary	7,798 37
Provident Fund	325 36
Dearness allowance	2,332 22
E. D. A.	147 00
	<hr/> 10,602 95

DEPARTMENT OF COMPARATIVE RELIGION

Salary	22,357 73
Provident Fund	1,862 94
Dearness allowance	3,621 23
E. D. A.	73 74
	<hr/> 27,915 64

DEPARTMENT OF CHINESE LANGUAGE AND
CULTURE

Salary	47,655 22
Prov. Fund	3,808 08
Dearness allowance	7,086 40
E. D. A.	82 00
	<hr/> 58,631 70

DEPARTMENT OF JAPANESE LANGUAGE AND CULTURE

Salary	8,778	23
Prov. Fund	324	41
Dearness allowance	1,529	13
	8,631	77

DEPARTMENT OF EDUCATION

Salary	75,267	19
Provident Fund	32,979	21
	9,171	30
	2,748	16
Dearness allowance	15,868	35
	6,021	00
E. D. A.	394	29
	1,42,449	50

DEPARTMENT OF FINE ARTS AND CRAFTS

Salary	1,14,310	66
	21,765	71
Prov. Fund	8,622	53
	1,240	13
Dearness allowance	17,023	54
	3,762	00
Other allowance	443	00
Enhanced dearness allowance	8,952	00
	1,712	00
	1,77,831	57

DEPARTMENT OF RABINDRA MUSIC AND DANCE

Salary	69,014	97
	11,953	37
Prov. Fund	5,641	43
	613	10
Dearness allowance	16,168	16
	2,099	84
E.D.A.	364	00
	1,05,854	87

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

DEPTT. OF CLASSICAL MUSIC
(VOCAL AND INSTRUMENTAL)

Salary	64,565	72
Prov. Fund	4,858	69
Dearness allowance	15,277	99
E. D. A.	490	00

85,192 40

DEPARTMENT OF RABINDRA-BHAVANA

Salary	19,824	39
Provident Fund	1,567	99
Dearness allowance	5,398	00
Enhanced dearness allowance	2,03	00

36,993 38

ACADEMIC SECTION : GENERAL

Allowance of Chhatraparichalaka and Saha Chhatraparichalaka	291	71
Visiting Lecturer (or Prof.) expenses	3,850	00
Temporary establishment and provision for Study Leave Reserve in Academic Departments	15,621	59
Annual contribution of Film Council	1,000	00

20,763 36

(b) ACADEMIC :

NON-TEACHING

New VIDYA-SKISHA HOSTEL

Salary	492	33
Dearness allowance	330	57
E. D. A.	126	60

949 50

VIDYA-BHAVANA (including Oriya Studies)

Salary	19,230.87
Prov. Fund	1,602.46
Dearness allowance	10,086.32
Other allowance	1,155.00
E. D. A.	2,526.52
	<hr/>
	34,601.17

VIDYA-BHAVANA HOSTEL

Salary	3,625.00
Provident Fund	302.22
D.A.	2,336.00
Superintendent's allowance	673.67
E. D. A.	704.00
	<hr/>
	7,640.89

CHEENA-BHAVANA :

Salary	6,975.55
Provident Fund	371.53
Dearness allowance	2,532.00
E. D. A.	650.00
	<hr/>
	10,529.08

CHEENA-BHAWAN HOSTEL

Salary	1,828.78
Provident Fund	152.35
Dearness allowance	1,128.00
E. D. A.	312.00
	<hr/>
	3,421.13

HINDI-BHAVANA

Salary	3,553.99
Provident Fund	296.03
Dearness allowance	1,968.00
E.D.A.	494.00
	<hr/>
	6,312.02

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

Rs. P.

SIKSHA-BHAVANA

Salary	24,056.37
Pro v. Fund	2,134.01
Dearness allowance	1,658.43
Other allowance	14,017.56
Enhanced dearness allowance	640.65
Other allowance	987.10
Enhanced dearness allowance	3,494.72
Other allowance	265.00
	1,717.29
	<u>48,971.13</u>

SIKSHA-BHAVAN HOSTEL

Salary	2,850.74
Provident Fund	240.46
Dearness allowance	1,692.00
Superintendent's allowance	880.00
Enhanced dearness allowance	551.00
	<u>6,214.20</u>

VINAYA-BHAVANA

Salary	13,181.06
Prov. Fund	1,019.97
Dearness allowance	8,474.00
Other allowance	690.00
E.D.A.	1,490.00
	<u>24,855.03</u>

VINAYA-BHAVANA HOSTEL

Salary	1,802.13
Provident Fund	217.07
Dearness Allowance	1,128.00
Superintendent's allowance	700.00
E. D. A.	392.00
	<hr/>
	4,239.20

VINAYA-BHAVANA REFECTORY

Salary	3,278.50
Provident Fund	213.11
Dearness allowance	1,404.00
E.D.A.	338.00
	<hr/>
	5,233.61

SANGIT-BHAVANA

Salary	5,789.97
Provident Fund	462.40
Dearness allowance	3,048.00
Other allowance	660.00
E. D. A.	762.00
	<hr/>
	10,722.37

SANGIT BHAVANA HOSTEL

Salary	960.00
Provident Fund	80.04
Dearness Allowance	564.00
Other allowance	60.00
E.D.A.	156.00
	<hr/>
	1,820.04

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			KALA-BHAVANA		
			Salary	9,869	70
			Provident Fund	798	30
			Dearness allowance	5,457	00
			Other allowance	300	00
			E.D.A.	1,353	20
				17,778	20
			KALA - BHAVANA HOSTEL		
			Salary	1,020	00
			Provident Fund	84	96
			Dearness allowance	564	00
			E. D. A.	186	00
				2,184	96
			PATHA-BHAVANA		
			Salary	14,534	51
			Provident Fund	1,211	08
			Dearness Allowance	7,897	00
			Other allowance	1,100	00
			E. D. A.	1,530	00
				26,272	59
			PATHA-BHAVANA HOSTEL		
			Salary	15,863	84
			Prov. Fund	1,321	83
			Dearness allowance	7,758	19
			Other allowance and food charges	819	14
			E.D.A.	1,775	13
				27,538	13

SREE-SADANA INCLUDING MAHADEVI
BIRLALAYA AND MONORAMA GOENKALAYA

Salary	23,719.14
Provident Fund	1,638.89
D.A.	10,140.07
E.D.A.	2,194.72
Food and Tiffin charges of Class IV staff	2,211.45
Other allowance	698.13
	<hr/>
	40,602.40

PHYSICAL EDUCATION

Salary	14,615.09
	3,747.50
Prov. Fund	1,218.65
	238.54
D.A.	7,133.71
E.D.A.	1,241.70
	438.16
	<hr/>
	28,633.35

MUSEUM (RABINDRA-SADANA)

Salary	31,664.09
Prov. Fund	2,621.28
Dearness allowance	14,266.73
E.D.A.	2,577.62
Other allowance and food charges of a Darwan	510.44
	<hr/>
	51,640.16

CENTRAL LIBRARY

Salary	89,745.48
Prov. Fund	6,714.62
Dearness allowance	33,310.39
E.D.A.	4,626.24
	<hr/>
	1,34,396.73

Tuition fees	33,592.50	VIDYA-BHAVANA	
Residence fees	24,638.29	Research Scholarship	24,469.20
		Stationery and Printing	89.46
		Collection of Research materials	
		MSS, Journals etc.	3,899.50
		Educational excursion	1,300.00
		Contingency	901.55
	<u>58,230.79</u>		<u>30,659.71</u>
		VIDYA-BHAVANA HOSTEL	
		Contingency	248.71
			<u>248.71</u>
		CHEENA-BHAVANA	
		Stationery and Printing	—
		Book-binding	199.67
		Contingency	275.99
			<u>475.66</u>
		CHEENA-BHAVANA HOSTEL	
		Contingency	60.02
			<u>60.02</u>
Miscellaneous receipts	62.95	HINDI-BHAVANA	
		Stationery and Printing	62.28
		Contingency	421.99
	<u>62.95</u>		<u>484.27</u>
		SIKSHA-BHAVANA	
		Laboratory expenses	
Tuition fees	16,161.67	(a) Chemistry	16,480.97
Residence fees	26,776.76	(b) Zoology	5,019.93
Laboratory fees	6,627.00	(c) Physics	8,678.76
Miscellaneous Receipts	98.65	(d) Botany	2,531.77
(including Hostel)		(e) Geography	462.68
		Purchase of Models etc. of Philosophy	
		Stationery and Printing	18.85
		Contingency	1,539.32
		Educational Excursion	2,510.35

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			(a) Chemistry	2,632	91
			(b) Physics	6,619	98
			(c) Zoology	1,802	23
			(d) Botany	4,467	07
			(e) Geography	1,537	38
				<hr/>	<hr/>
				54,302	20
				<hr/>	<hr/>
			79,664	08	
			<hr/>	<hr/>	<hr/>
			SIKSHA-BHAVANA HOSTEL	298	47
				<hr/>	<hr/>
			Contingency	298	47
				<hr/>	<hr/>
			VINAYA-BHAVANA		
Tuition fees	12,230	00	Materials for Crafts	1,643	48
Residence fees	10,035	00	Equipments	552	70
Cocurricular fees	770	00	Contingency	1,168	86
Miscellaneous Receipts	277	06	Stationery and Printing	138	55
			Medical expenses	501	47
			Sports and Educational excursion	998	19
			Conveyance charges	349	37
			Laboratory expenses	864	45
			Co-curricular activities	698	31
				<hr/>	<hr/>
				6,915	38
				<hr/>	<hr/>
			23,312	06	
			<hr/>	<hr/>	<hr/>
			VINAYA-BHAVANA HOSTEL		
			Contingency	427	58
				<hr/>	<hr/>
				427	58
				<hr/>	<hr/>
			SANGIT-BHAVANA		
Tuition fees	10,135	50	Stationery and Printing	320	08
Residence fees	5,202	50	Contingency	1,621	24
Miscellaneous Receipts	4	62	Musical equipments	1,005	00
			Educational excursion	400	00
			Photography of function and festivals	346	90
			Purchase of tapes of Tape Record	1,912	62
				<hr/>	<hr/>
				5,605	84
				<hr/>	<hr/>
			15,342	62	
			<hr/>	<hr/>	<hr/>

SANGIT-BHAVANA HOSTEL

Contingency	20·60
	<hr/>
	20·60
	<hr/>

KALA-BHAVANA

Tuition fees	14,176·42	Materials for Crafts and Accessories	791·78
Residence fees	15,309·00	Museum exp. and purchases	740·51
Miscellaneous Receipts	8·00	Contingency	1,074·97
		Stationery and Printing	236·87
		Educational excursion	1,000·00
		Stock-taking expenses	93·55
		Exhibition	2,323·41
		Drama, decoration of stage, festival	461·45
		Collection and Preservation of Paintings	1,225·62
	<hr/>		<hr/>
	29,493·42		7,948·16
	<hr/>		<hr/>

KALA-BHAVANA HOSTEL

Contingency	95·72
	<hr/>
	95·72
	<hr/>

PATHA-BHAVANA

Tuition fees	45,348·20	Psychology Laboratory equipment and fixture	277·56
Residence fees	43,450·00	Lab. expenditure including Psychology	16·26
Laboratory fees	2,425·50	Stationery & Printing	3,237·99
Miscellaneous receipts	23·48	Contingency	2,029·34
		Educational Excursion	594·75
		Mrinalini Home Science materials	
		for drawing and Paintings	331·10
		Equipment for Music and History class	374·00
		Lab. equipment for Geography including field work	667·29
	<hr/>		<hr/>
	91,247·18		7,528·29
	<hr/>		<hr/>

PATHA-BHAVANA HOSTEL

Contingency and equipments	1,127·78
	<hr/>
	1,127·78
	<hr/>

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
		SREE-SADANA INCLUDING MAHADEV BIRLALAYA AND MONORAMA GOENKALAYA Contingency	1,705.44
			<u>1,705.44</u>
		PHYSICAL EDUCATION	
Sports fees	1,720.25	Sporting goods	3,699.76
		Ground Improvement	5,352.11
		Expenses for Training, coaching and camping	1,093.47
		Annual Sports	1,154.44
		Repairs and replacement of Apparatus and Swimming Pool	3,077.58
		Expenditure for visiting teams and out- side matches	3,712.66
		Tournaments	285.98
		Contingency	1,091.19
		Allowance to students Instructors	2,197.66
	<u>1,720.25</u>		<u>21,664.85</u>
		MUSEUM (RABINDRA-SADANA)	
		Rehabilitation and arrangement of MSS, Books, Journals etc.	995.09
		Microfilming, photocopying, mount- ing, framing of Paintings and Photo- graphs	1,950.94
		Stationery and Printing	346.90
		Publications (including Tagore Survey) Contingency	1,130.16
		Newspaper Clipping	195.82
		Exhibition and Display	899.86
		Acquisition and rehabilitation of paintings, photographs and relics	309.00
			<u>5,827.77</u>

CENTRAL LIBRARY

Admission fees	564.00	Purchase of books	23,371.39
Membership subscription	117.00	Binding materials and book-binding	10,542.09
Miscellaneous receipts	96.70	Journals, newspaper, magazines etc.	26,987.28
Recovery for lost books	160.98	Stationery and Printing	409.78
		Contingency	3,065.57
		Stock-taking expenses	300.00
	<hr/>		<hr/>
	938.68		64,676.11

PUBLICATIONS:

(a) RESEARCH PUBLICATIONS AND V.B. NEWS

Sale of Research publication, prospectus and forms etc.	8,596.71	Royalty to authors	413.05
		Paper, postage and other charges of publications	11,825.48
V.B. News: Subscription	122.50	V.B. News: Paper, printing and other expenses	4,974.40
		Contingency and forwarding	1,061.62
		Packing and Stationery	—
	<hr/>		<hr/>
	8,719.21		18,274.55

(b) VISVA-BHARATI QUARTERLY

Subscription	3,494.80	Paper, printing and other charges	6,493.90
Advertisement receipts	807.75	Honorarium to contributors	485.00
		Advertisement charges	63.75
	<hr/>	Subscription	59.43
	4,302.55		<hr/>
			7,102.08

MRINALINI ANANDA PATHSALA

Fees receipts	1,862.00	(KINDERGARTEN AND NURSERY SCHOOL)	
	<hr/>	Miscellaneous expenses	22.14
	1,862.00	Educational excursion	92.00
			<hr/>
			114.14

RECEIPTS

Rs. P PAYMENTS

Rs. P.

I. PAY AND ALLOWANCES

(b) NON-ACADEMIC

CENTRAL ADMINISTRATION

UPACHARAY'S OFFICE:

Salary	42,737.32
Prov. Fund	3,529.23
Dearness allowance	4,437.19
Other allowance	110.00
E. D. A.	688.34
	<hr/>
	51,502.08

KARMA-SACHIVA'S (REGISTRAR'S) OFFICE

Salary	1,28,443.61
Prov. Fund	10,372.89
Dearness allowance	47,031.80
Other allowance	240.00
E. D. A.	7,870.47
	<hr/>
	1,93,958.77

ESTATE OFFICE

Salary	14,750.67
Provident Fund	1,229.24
Dearness allowance	4,644.00
E. D. A.	884.00
	<hr/>
	21,507.91

STORE OFFICE

Salary	12,028.28
Prov. Fund	790.34
Dearness allowance	6,158.06
E. D. A.	885.61
	<hr/>
	19,862.29

ACCOUNTS OFFICE :

Salary	72,994.17
Prov. Fund	5,734.02
Dearness allowance	30,450.06
Other allowance	110.00
E. D. A.	4,104.06
	<u>1,13,392.31</u>

CASH SECTION

Salary	8,985.36
Prov. Fund	748.66
Dearness allowance	4,345.00
Other allowance	480.00
E.D.A.	572.00
	<u>15,131.02</u>

INTERNAL AUDIT OFFICE

Salary	24,307.73
Prov. Fund	1,969.64
D. A.	10,015.82
Other allowance	240.00
E.D.A.	1,129.74
Leave salary and pension contribution	68.75
	<u>37,731.68</u>

ARTHA-SACHIVA'S (TREASURER'S) OFFICE

Salary	16,963.47
Prov. Fund	655.25
Dearness allowance	4,175.13
City compensatory allowance	678.85
Enhanced D.A.	906.00
House-rent subsidy	1,071.75
	<u>24,450.45</u>

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

REFECTORY NO. 1

Salary	15,417.51
Prov. Fund	1,269.85
Dearness allowance	7,124.00
Food charges of Peons	1,460.05
E.D.A.	1,416.00
Other allowance	735.48
	<u>26,422.89</u>

REFECTORY NO. 2 (VIDYA-BHAVANA HOSTEL)

Salary	2,532.00
Prov. Fund	210.35
Dearness allowance	1,200.00
E. D. A.	219.00
	<u>4,161.35</u>

WORKS AND BUILDINGS

Salary	84,121.29
Prov. Fund	7,079.47
Dearness allowance	32,376.77
Other allowance	3,200.00
E. D. A.	4,905.61
	<u>1,31,683.14</u>

ELECTRICITY DEPARTMENT

Salary	19,779.58
Provident Fund	1,648.32
Dearness allowance	7,473.00
E.D.A.	1,150.00
	<u>30,050.90</u>

WATER SUPPLY AND MAINTENANCE

Salary	34,115.03
Provident Fund	2,745.56
Dearness allowance	15,923.97
Other allowance	87.70
E. D. A.	3,217.12
	<hr/> 56,098.38

TELEPHONE SECTION :

Salary	7,352.00
Provident Fund	612.72
Dearness allowance	4,440.00
E.D.A.	936.00
Other allowance	15.00
	<hr/> 13,355.72

MAINTENANCE OF CAMPUS AND GARDEN

Salary	36,036.84
Provident Fund	2,598.14
D.A.	20,580.78
Other allowance	480.00
E. D. A.	5,178.49
	<hr/> 64,874.25

WATCH AND WARD

Salary	26,022.15
Provident Fund	2,056.09
Dearness allowance	14,558.21
Other allowance	1,109.27
E. D. A.	3,402.82
	<hr/> 47,148.54

SANITATION

Salary	19,108.34
Provident Fund	1,639.23
Dearness allowance	10,891.59
E. D. A.	2,862.61
	<hr/> 34,501.77

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

GUEST HOUSE

Salary	18,396·23
Provident Fund	1,505·99
Dearness allowance	8,842·03
Other allowance	60·00
E. D. A.	4,131·90
	<u>30,936·15</u>

HOSPITAL

Salary	56,685·06
Provident Fund	4,652·20
D. A.	24,414·52
E. D. A.	3,744·16
Other allowance including food charges and Non-practising allowance	14,718·03
	<u>1,04,213·97</u>

PRESS

Salary	55,225·49
Provident Fund	4,183·03
Dearness allowance	23,660·50
Extra allowance	2,937·96
E. D. A.	5,366·90
	<u>91,373·88</u>

N. C. C. UNIT

Salary	2,444·00
Provident Fund	203·67
Dearness allowance	1,404·00
E. D. A.	338·00
	<u>4,389·67</u>

TEMPORARY ESTABLISHMENT INCLUDING
PROVISION FOR LEAVE RESERVE FOR
ADMINISTRATIVE DEPARTMENTS

Salary	27,602·71
Provident Fund	229·57
D. A.	4,969·85
E. D. A.	895·23
Other allowance	282·80
	<hr/>
	33,980·16

II. OTHER EXPENDITURE CENTRAL
ADMINISTRATION

Land Rent	1,160·55	Discretionary Grant of Upacharya	1,448·41
Miscellaneous receipt	4,926·19	Contingency	26,699·94
Contribution from Granthana Vibhaga	1,25,000·00	Stationery	29,371·71
Selami and Consent fee	200·00	Telephone charge	28,135·33
Sale proceeds of Bulletins	89·55	Rent and taxes	23,561·80
Telephone charge	2,017·95	Meeting expense	18,131·63
Lapsed Provident Fund	3,980·86	Guest and delegation	1,688·94
	<hr/>	Festival expenses	6,956·99
	1,37,368·10	Travelling allowance	11,290·46
		Liveries to Peons	90·00
		Law charges	805·03
		Contribution to Staff Club	2,800·00
		Vehicles, Fuel, lubricant, registration and maintenance	6,099·51
		Refund	2·75
		Entertainment exp. of Upacharya's Office	703·22
		Purchase of furniture and equipment	23,232·55
		Utensils for Refectory	3,907·20
		Loss, write off etc.	192·94
		House-rent subsidy	9,859·59
		Advertisement charge	4,171·74
		Excursion of staff	801·80
		Printing charges	26,910·83
		Leave travel concession to Non-academic staff	408·59
		WUS Canteen—Recurring expense	8,045·71

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
		Medical aid to employees of Artha-Sachiva's Office	201·77
		Educational concession to employees of Artha-Sachiva's Office	51·75
			<u>2,37,070·19</u>
House-rent	88,473·72	ESTATE DEPARTMENT	
Rent of furniture	6,753·23	Prevention of soil erosion, estate improvement etc.	2,596·26
Miscellaneous receipt	500·50	Boundary pillars and fencing	2,187·54
Fan-rent	2,118·15	Occasional labour	394·23
		Contingency	264·60
	<u>97,845·60</u>		<u>5,442·63</u>
		WORKS AND BUILDINGS	
Miscellaneous receipt	2,524·91	Maintenance and repairs of buildings and other structures	57,954·95
Hire charge of mixture machine and Road Roller	9,355·20	Improvement and repair of drains and soakpits	5,129·47
		Repair of Roads and culverts	4,804·69
		Repair to furniture and fixture	2,011·12
		Contingency including cycle repair and postage	1,464·26
		Stationery and Printing	1,787·64
		Tools and Plants	444·88
		Minor Works	57,166·81
		Engineering Store : Contingency	214·06
		Maintenance of Water Truck, Road-roller etc.	2,364·67
	<u>11,880·11</u>		<u>1,33,342·55</u>

		ELECTRICITY	
Electric charge from staff	[4,038'22	Electric charge	1,28,517'71
		Repair and replacement	9,215'85
		Minor works	2,815'62
		Tools, implements, fans etc. . . .	229'51
		Contribution to Silpotsava	200'00
	<hr/>		<hr/>
	4,038'22		1,50,616'08

		WATER SUPPLY AND MAINTENANCE	
Water Charges	[30,538'72	Chemicals and Misc. store	1,941'37
Miscellaneous receipts	124'92	Running cost—Electricity	26,975'99
Cost of Restoration of Metal Road .	63'00	Maintenance and repair to Water works	17,640'40
		Tools and Plants	2,616'53
		Repair and Maintenance of Tanks and Wells	42'25
		Road watering expense	4,518'28
		Inspection and analysis fee	1,040'59
		Minor works	6,687'56
		Contingency	195'67
	<hr/>		<hr/>
	30,726'64		61,658'64

TELEPHONE SECTION

Contingency	42'59
	<hr/>
	42'59

WATCH AND WARD

Night watch charges from staff and residents	1,732'54	Contingency	370'54
		Liveries	28'62
	<hr/>		<hr/>
	1,732'54		399'16

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			SANITATION		
			Occasional labour	15,581	50
			Disinfectant	2,055	28
			Contingency	313	83
			Tools, plants, (Hand-cart, Wheel-barrow, dustbins)	1,243	14
				19,193	75
			MAINTENANCE OF CAMPUS & GARDEN		
Miscellaneous receipts	1,072	87	Maintenance of Garden, livestock and feeds of birds.	6,411	72
			Contingency	110	42
			Care of old trees	184	50
			Chemicals	176	97
			Casual labour	12,172	55
			Implements	972	44
			Seeds, plants, manure and garden soil	3,339	17
			Fencing, masonry wall, gates and garden benches	5,499	68
			Purchase of Push-cart, lawn-mower, wheelbarrow etc.	850	00
			Cleaning of jungles	1,334	34
			Contribution to Silpotsava.	50	00
			1,072	31,101	79
			HOSPITAL		
Medical fee from staff, residents and day-scholars	11,389	98	Drugs	23,965	65
Sale of medicine	6,512	92	Equipments and Furniture	683	75
Clinical Laboratory fee	2,159	50	Clinical expense	583	17
X-Ray charges	6,464	00	Eye clinic	1,200	00
Miscellaneous receipt	86	00	Dental Clinic	600	00
			Emergency expenditure	741	69
			Sick Diet	182	78
			Stationery and Printing	402	09
			X-Ray Clinic	4,761	12
			Contingency	1,246	51
			26,612	34,366	76

		GUEST HOUSE	
Room & seat rent	710,379.50	Equipment	593.00
Miscellaneous receipt	30.03	Stationery and Printing	74.45
	<u>10,409.53</u>	Contingency	1,383.14
		Occasional labour	10.00
			<u>2,060.59</u>
		PRINTING PRESS	
Printing charges	62,257.51	Purchase of paper	9,442.84
Binding charges	6,255.63	Binding materials	799.05
Miscellaneous receipt	914.23	Printing materials	1,540.10
Paper sale	7,601.68	Contingency	372.79
		Contribution to Silpotsava	200.00
		Electric charges	1,179.82
		Oil and Lubricant	98.73
		Postage	91.00
		Repair to machine and furniture	141.50
		Stationery and Printing	432.06
		Types and cases	3,949.90
		Purchase of sundry tools and small machines	1,042.86
	<u>77,029.05</u>		<u>19,290.65</u>
		N. C. C. UNIT (Boys)	
		Conveyance expenses of Cadets	158.00
		Contingency	224.19
		Printing and Stationery	—
			<u>382.19</u>
RECURRING GRANTS:			
U.G. C. Grant for Santiniketan and P.S.V. (Block)	48,00,000.00		
Govt. of West Bengal	40,000.00		
	<u>56,53,861.19</u>		

RECEIPTS	Rs.	P. PAYMENTS	Rs.	P.
		DEPRECIATION FUND		
		Contribution to Depreciation Fund	50,000.00	
		Payment to P.S.V. out of Block Grant	6,90,767.13	
			14,35,734.70	
			55,05,027.97	
Opening balance	5,07,440.20	Closing balance	6,56,273.42	
	61,61,301.39		61,61,301.39	

Receipts and Payments Accounts for the year, 1967-68—(contd.)

DEVELOPMENT : 4TH FIVE YEAR PLAN

(NON-REVENUE)

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			DEPARTMENT OF BOTANY		
			Salary	805.16	
			Dearness allowance	155.81	
			Enhanced dearness allowance	48.58	
				1,009.55	
			DEPARTMENT OF ZOOLOGY		
			Salary	632.26	
			Dearness allowance	189.68	
			E.D.A.	47.42	
				869.36	
			Recurring maintenance grant for the Department of :		
			(a) Zoology and Botany	263.81	
			EQUIPMENTS FOR SCIENCE LABORATORY:		
			(a) Physics *	50,653.45	
			(b) Chemistry	10,825.74	
			(c) Mathematics	5,621.51	
			(d) Zoology	8,498.10	
			(e) Botany	24,883.99	
				1,00,482.79	
			PURCHASE OF BOOKS INCLUDING STORAGE FACILITY		
			(a) Books on Humanities	7,291.08	
			(b) Books on Science including Mathematics	11,875.84	
				19,166.92	
Development —3rd Five Year Plan Humanities	₹ 9,168.33				

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

RECEIPTS		Rs. P. PAYMENTS		Rs. P.	
		CENTRE OF ADVANCED STUDY IN PHILOSOPHY			
Other receipts		778.10	Staff : Teaching :		
			Salary	55,607.43	
			Dearness allowance	5,400.00	
			Prov. Fund	4,467.20	
			Enhanced dearness allowance	3,046.67	
			Research Fellowship	19,945.17	
			Research Scholarship	5,437.65	
			Visiting Fellow	2,806.65	
				<u>96,710.77</u>	
			Staff : Non-teaching :		
			Salary	10,285.04	
			Dearness allowance	3,252.00	
			Prov. Fund	784.87	
			E. D. A.	2,207.30	
				<u>16,529.21</u>	
Other charges : Books and Journals . (66-67—Rs. 10,324.84 plus 67-68—Rs. 2,215.54)		12,540.38	Other Charges : Books and Journals .	4,215.54	
			Contingency and Stationery	2,225.84	
			Publication	1,452.29	
			T. A.	6,566.34	
			Seminar expenses	5,115.67	
				<u>19,575.68</u>	
			Non-Recurring :		
			Books and Journals	15,418.02	
			Equipments and furniture	520.50	
				<u>15,938.52</u>	
			GRANTS FOR SPECIFIC PURPOSES :		
			U. G. C. Grant for :		
		10,000.00	Publication of Research work	4,444.50	
		11,500.00	Utilisation of services of retired Professors and Scientists	10,500.00	

Financial Assistance to Teachers for Research Project	677.90
Travel grant to teacher (A/c. Pranab Kr. Ghosh)	395.00
Unassigned subjects (grants)	13,500.00
	1,951.50
Staff on Humanities under 3rd Five Year Plan]	3,45,000.00
Do. On Science	2,04,740.96
Seminar on writing Indian History	550.00

U.G.C Grant for Celebration of Gandhi Centenary	30,000.00
Centre of Advanced Study in Philosophy	1,13,332.17

U. G. C. GRANT FOR PURCHASE OF BOOKS :

Science including Mathematics	15,259.32
GOVT. OF W. B. GRANT FOR :	
Planning Forum	100.00

GRANT FROM :

C. S. I. R. Hydrobiological Research)	4,611.67
Committee for Co-operative Training etc.	150.00

U. G. C. Grant for :

Water supply scheme	2,79,000.00
Administrative Building	4,034.83
Library Building	1,60,000.00
Sishu- Vibhaga.	1,00,000.00
Sewrage Scheme	—
International House	40,000.00
100 Boys' Hostel for Vidya-Bhavana	21,903.71
Do. for Siksha-Bhavana	50,000.00
Science Building	6,10,000.00
Development of Roads	80,000.00
Addition to School Laboratory	45,000.00
Girls' Hostel for Vinaya - Bhavana	5,000.00
Conversion of Vichitra Auditorium into Examination Hall	8,991.02
Boundary Wall around Grave Yard	5,000.00
Installation of Gas Plants	30,000.00

Financial assistance to teachers for Research Work	1,044.02
Purchase of Private Buildings	1,26,719.55
Do. other charges	869.24
Travel grant to teacher (A/c. Pranab Kr. Ghosh)	395.00
Unassigned Subjects (grants)	14,146.67
	1,951.50
Capital expenditure for Co-operative Canteen	8,057.95
Air Travel under British Assistance Programme	6,468.00

U. G. C. Grant for Air Travel	
to Sri Santosh Sengupta	8,805.00

GRANT FROM :

C. S. I. R. (Hydrobiological Research)	5,052.57
C. S. I. R. (Iron Exchange etc.)	1,500.000
Committee for Co-operative Training	75.0

RECEIPTS

R. & P. PAYMENTS

Rs. P.

U. G. C. Grant for :

Equipment for Science Laboratory

(a) Physics	20,000.00
(b) Chemistry	20,000.00
(c) Zoology	25,000.00
(b) Botany	20,000.00

WATER SUPPLY SCHEME	
Pump-House	360.92

360.92

CONSTRUCTION OF STUDIO FOR KALA-BHAVANA

Construction	6,410.28
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6,410.28

CONSTRUCTION OF 100 BOYS HOSTEL FOR
SIKSHA-BHAVANA

Salary	1,697.96
Other charges	5,569.86
Construction	18,990.86
Furniture	2,197.34

28,456.02

BOUNDARY WALL AROUND GRAVE YARD

Construction	5,185.08
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5,185.08

GIRLS' HOSTEL FOR VINAYA-BHAVANA

Additional Block	7,089.41
Electrification	948.71

8,038.18

DEVELOPMENT OF ROADS	—
Salary	1,217·75
Other charges	
EXPENDITURE OUT OF INCOME FROM ROAD-ROLLER	7,439·70
CONSTRUCTION OF SISHU-VIBHAGA	
Salary	3,657·20
Construction	1,83,006·81
Electrification	9,337·70
	1,96,001·71
CONSTRUCTION OF INTERNATIONAL HOUSE	
Construction	42,362·47
CONSTRUCTION OF LIBRARY BUILDING	
Salary	1,827·00
Other charges	11,223·10
Construction	1,40,012·09
	1,53,062·19
CONVERSION OF VICHITRA AUDITORIUM INTO EXAMINATION HALL	
Fencing	3,860·00
Sound re-inforcement arrangement	13,663·30
	17,523·30
CONSTRUCTION OF SCIENCE BUILDING (VIJNAN-BHAVANA)	
Salary	3,960·54
Dearness allowance	1,010·27
Other allowance	8·06
Enhanced Dearness allowance	563·43
External service	5,397·89
Other charges	75·25
Electrification	44,176·21
Plumbing and Sanitary works	54,315·09

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

Construction of Physics Block	71,560.70
Do. Mathematics Block	50,572.09
Do. Chemistry Block	58,522.00
Furniture and Equipment for Science Building	57,219.58
	<hr/>
	3,47,381.11
	<hr/>
CONSTRUCTION OF LIBRARY BUILDING FOR ADVANCED STUDY IN PHILOSOPHY	
Other charges	1,500.00
	<hr/>
CONSTRUCTION OF SHOOTING RANGE	
Refund	10,000.00
	<hr/>
SCHEME SPONSORED BY OUTSIDE BODIES	
RE-CONSTRUCTION OF PRAK KUTIR (OUT OF DEPRECIATION FUND)	
Electrification	3,299.75
REPAIR OF BUS (OUT OF DEPRECIATION FUND)	
Repair	8,884.50
REPAIR OF SRINIKETAN MAIN BUILDING (OUT OF DEPRECIATION FUND)	
Electrification	2,519.18
CONSTRUCTION OF SHOPPING CENTRE (OUT OF V.C.'s DISCRETIONARY GRANT FUND)	
Construction	5,172.28
Other charges	57.45
	<hr/>
	5,229.73
	<hr/>
EXTENSION TO VICHITRA (OUT OF DONATION FOR CENTENARY CAPITAL EXPENDITURE)	
Fencing	4,240.54
Construction	9,579.66
Electrification	6,344.10
Furniture and Equipment	15,932.35
	<hr/>
	36,096.65
	<hr/>

		CONSTRUCTION OF NEW NANDAN	
Donation from G.D. Birla for Professor of Economics (Sree Krishnappan Charity Trust)	15,125.00	Fencing	6,187.57
Fees from A.I.R.	2,450.00	MISCELLANEOUS	
Contribution from Granthana-Vibhaga for purchase of an Ambassador car	3,691.48	Audit Service fee from sponsored institution	800.00
		Fees from A.I.R.	1,075.85
		Contribution from Granthana-Vibhaga for allowance of Sri S. C. Datta and G. Mallik	3,000.00
		RABINDRA CENTENARY CELEBRATION	
		Sale of Publication and Donation	85.30
		EARMARKED FUNDS	
Sundry Earmarked Funds (Corpus)	2,38,444.98	Sundry Earmarked Fund (Corpus)	3,394.58
V.C.'s Discretionary Grant Fund	235.00	V.C.'s Discretionary Grant Fund	3,732.00
Sundry earmarked funds investments	3,99,632.64	Sundry earmarked funds investment	5,77,587.60
Investment of Deposits	48,952.98	Investment of Deposits	85,886.43
Income from earmarked funds investments	1,16,664.31	Expenditure out of income from earmarked funds investments	1,66,759.44
		DONATION	
Sundry Earmarked Donation	13,855.14	Sundry earmarked donations	71,084.87
Interest on S.T.D. for Centenary		Centenary Fund	24,088.10
Capital expenditure	4,059.02	Earmarked Donation for Centenary Capital Expenditure	
Interest on S.T.D. for R.N. Tagore Jayanti Fund	1,507.63	—Vichitra-auditorium	11,044.43
		—1st Floor Exten. of East and West Wings of Sangit-Bhavana	10,804.51
		Hall-cum-Studio for Mural Paintings for Kala-Bhavana out of Centenary Fund	689.70
		REFECTORY NO. I	
Messing charges from students and staff	4,52,274.27	Establishment including	
Miscellaneous Receipt	239.84	extra remuneration	15,585.11
Tiffin charges	7.00	Food materials	4,34,034.17
		Fuel	8,202.91
		Contingency	2,822.12
	4,52,521.11		4,60,644.31

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
Messing charges	487	28	REFECTORY NO. 2 MAINTENANCE STORE (Store Stock Maintenance)		
	10,656	07	Works & Buildings	9,904	27
	13,740	43	Electricity and Water Supply	17,863	92
			CAPITAL STORES		
			Steel materials	17,645	70
			STORE-STOCK		
			ENGINEERING STORE : GENERAL STOCK		
Cement	1,47,000	40	Cement	1,39,444	84
Steel materials	1,19,452	86	Steel materials	80,335	78
Miscellaneous	538	89	Miscellaneous	—	
	2,66,992	15			
	331	91	STORE STOCK :		
	32	91	SANITATION		
	1,19,401	19	RABINDRA ART GALLERY		
			Store Stock		
			WATER SUPPLY SCHEME		
			Store-stock	4,860	00
			SERVICE POSTAGE STAMP	12,945	00
			STIPENDS AND SCHOLARSHIP		
			Other Govt. stipend	20,731	06
			W.B. Govt. stipend	43,487	73
			Central Govt. stipend	26,165	17
			U.G.C. scholarship	22,544	27
			ADVANCE AND IMPREST		
			Advance A/c.	11,65,523	78
			Departmental Imprest	12,325	00
			DEPOSITS		
			Provident Fund	3,55,983	95
			Urban Bank	23,377	42
			Income Tax	1,19,477	64
			Security Deposit	1,35,605	84
			Earnest money	1,52,422	00
			Alumni Association	280	39
Advance A/C.	11,86,874	22			
Departmental Interest	12,300	00			
Provident Fund	3,55,983	95			
Urban Bank	23,387	42			
Income Tax	1,19,477	64			
Security Deposit	71,377	57			
Earnest money	1,15,492	00			
Alumni Association	150	00			

V.B. Samavaya Samiti Ltd.	548.00
Security Deposit for Water	
Supply connection	1,050.00
	<u>6,87,466.58</u>
Miscellaneous Deposit	22,48,840 01
Students' Union Fee	2,699 96
Magazine Fee	2,701 00
Students' Aid Fund	6,210 50
Patha-Bhavana Students' Deposit	38,723 45
Students Fees Depos t	7,06,506 62
Kitchen Deposit	14,485 00
Caution Money	12,560 00
Laboratory Caution Money	1,650 00
Library Earnest money	100 00
	<u>30,34,476 54</u>
	90,88,168 27
	<u>26,43,767 65</u>
	<u>1,17,31,935 92</u>

V. B. Samavaya Samiti Ltd.	258.00
Security Deposit for Water	
Supply connection	-
	<u>7,87,405.24</u>
Miscellaneous Deposit	18,02,473 17
Students' Union Fee	3,273 00
Magazine Fee	2,535 30
Students' Aid Fund	7,560 94
Patha-Bhavana Students' Deposit	37,330 77
Students' Fee Deposit	7,06,506 62
Kitchen Deposit	8,590 00
Caution Money	7,925 00
Laboratory Caution Money	750 00
Library Earnest money	80 00
	<u>25,77,024 80</u>
	77,06,615 38
Opening and Closing Balance	<u>40,25,320 54</u>
	<u>1,17,31,935 92</u>

PROVIDENT FUND ACCOUNT

Balance Sheet for the Year ending 31st. March, 1968

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
MEMBERS FUND A/c.					ADVANCE TO MEMBERS				
As per last account	41,34,331	36			As per last A/c.	4,09,921	36		
ADD : Members subscription	292,642	79			Added during the year	3,01,354	00		
						7,11,275	36		
ADD : Employers contribution	2,94,440	62	5,87,083	41	LESS : Realised during the year	2,41,199	58	4,70,075	78
Transferred from Income and Expenditure A/c.			2,12,759	36	Interest on Investment due			59,722	50
					Interest on Fixed Deposit Due			13,750	00
	49,34,174	13			FIXED DEPOSIT WITH STATE BANK OF INDIA				
LESS : Withdrawal and Refund	1,69,142	62	47,65,031	51	As per last A/c.	9,05,000	00		
					Added during the year	7,11,000	00	16,16,000	00
DEPOSIT ACCOUNT					INVESTMENT AT COST :				
As per last A/c.	11,536	18			3 % G. P. Notes				
Added during the year	46,041	86			[F. V. 5,06,900/-)	4,23,176	47		
	57,578	04			4 % G. P. Notes				
Less : Paid during the year	10,171	48	47,406	56	[F. V. 7,2(5,300/-)	7,22,138	09		
					Less : Matured and				
					1,60,000/-				
					5,65,300/-	1,60,323	44		
						5,61,814	65		
LAPSED FUND A/c.					4% 1/4 G.P. Notes				
As per last A/c.	5,254	38			(F. V. 1,25,000/-)	1,25,287	50		
Added during the year	3,590	66			4% 1/2 G. P. Notes				
	8,845	04			(F. V. 5,49,400/-)	5,46,314	00		
LESS : Refunded during the year	5,254	38	3,590	66	4% 3/4 G. P. Notes				
					(F. V. 6,25,600/-)	6,24,477	73		

PROVIDENT FUND ACCOUNT

Receipts and Payments account for the year ending 31st March, 1968

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
Investment in G. P. Notes	1,60,323.44		Investment in Fixed Deposit with S.B. I.	7,11,000.00	
Deposit Account	46,041.86		Members Fund A/c.	1,69,142.62	
Advance Account	2,41,199.58		Deposit Account	10,171.8	
Members subscription	2,92,642.79		Advance Account	3,01,354.00	
Visva-Bharati contribution	2,94,440.62		Income Tax	947.00	
Interest on Investment	1,16,486.48		Contingency	1,059.21	
Interest on Advance	15,881.83		Temporary advance from General Fund	73,000.00	
Interest on Fixed Deposit	63,875.00		Lapsed Fund	5,254.38	
Temporary advance from General Fund	73,000.00				
Income Tax Refund	8,177.00				
Lapsed Fund	3,590.66				
Miscellaneous Receipt	0.50				
	<u>13,15,659.76</u>			<u>12,71,928.69</u>	
Opening bank balance :			Closing bank balance		
S. B. I. Bolpur	[12,617.23		S. B. I. Bolpur	29,131.67	
S.B. I. Calcutta	31,290.95		,, Calcutta	58,507.58	
	<u>13,59,567.94</u>			<u>13,59,567.94</u>	

Income and Expenditure Account for the year 1967-68

[illegible]

PALLI SAMGATHAN VIBHAGA SRINIKETAN

Abstract Balance Sheet as on 31-3-68

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
B. F.					BLOCK ASSETS :				
Block value as per contra					(1) LAND & BUILDINGS :				
Unspent balance of W. B.			13,48,614.34		(a) Acquired & created				
Govt. grant for quarters					out of funds and grants				
etc. towards establishment					from different sources.			5,42,353.12	
of basic schools as per					(b) Created				
last A/c.			4,115.50		out of W.B.				
W.B. Govt. grant for					Govt. grants			3,35,238.97	
Siksha Satra under Scheme					(a) Created out				
No. 4 (D) (ii) as per last			2,243.19		of U. G. C.—3rd				
A/c. out of Rs. 25,000/-					Five year Plan				
Development Scheme (4)			6,073.21		Development A/c.			2,02,530.67	10,80,122.76
as per last A/c.									
W.B. Govt. grant for									
Adult Education as per									
last A/c.			884.28						
W. B. Govt. grant for									
apprenticeship Training									
as per last A/c.			5.00						
W. B. Govt. grant for					(2) Masonry Wells:			12,900.85	
maintenance of Siksha					(3) Machinery & Plants			12,030.71	
Charcha as per					(4) Furniture,				
last A/c.			10,354.43		Equipment Etc.—				
Less: Expenditure			10,354.43		(a) Acquired & Created				
					out of funds & grants				
					from different				
during the year					sources			1,18,395.06	
W.B. Govt. grant for					(b) Created out of				
Hindi Teacher of					W.B. Govt. grants			29,050.94	
Siksha Charcha as					(c) Created out of				
per last A/c.			1,246.39		U.G.C. grants 3rd.				
Less: Expenditure					Five year Plan—				
during the year			1,082.57		Development A/c.			76,523.31	
			163.82						

W.B. Govt. Grant for T.A. to trainees of Charcha for attend- ing refresher's course as per last A/c 1958—	17.74		(5) Motor Vehicle : : :	2,23,969.31	
1959—	18.90	36.64	(6) Dairy Herd Capital : : :	6,490.69	
				13,100.02	13,48,614.34
W.B. Govt. grant for Universal Children's day as per last A/c .		12.20			
W.B. Govt. grant for maintenance of Area Library as per last A/c.	896.27	1,772.90			
Add: During the year	876.63				
W.B. Govt. Grant for Audio Visual Mobile Unit as per last A/c	6,449.05		UNREALISED U.G.C. GRANT 3RD FIVE YEAR PLAN—		
Less : Expenditure during the year	4,258.22	2,190.83	DEVELOPMENT A/c		
W. B. Govt. grant for expen- sures of Charcha as per last A/c		0.02	(1) Towards Salary, D. A. etc. in respect of staff sanctioned under development A/c as per last A/c	59,803.66	
			Less : Grant received during the year	59,803.66	--
W.B. Govt. grant for build- ing for H.E.T.C. As per last A/c out of Rs. 1,05,000/-		1,158.87	Towards purchase of equip- ments, apparatus, construc- tion etc. as per last A/c	1,001.98	
Unspent grant for fees of wards of Primary teachers as per last A/c	441.00		Less: Grant received during the year	1,001.98	—
Add : During the year	270.00				
	711.00				

VISVA-BHARATI
PALLI-SAMGATHAN VIBHAGA, SRINIKETAN
Abstract Balance Sheet as on 31-3-68—(Contd.)

LIABILITIES		Rs. P.	Rs. P.	PAYMENTS	Rs. P.	Rs. P.
B.F.	711'00	18,656'46	13,48,614'34	UNREALISED—W.B. GOVT. GRANT :		
Less : Expenditure during the year	441'00	270'00		SCHEME FOR EXPANSION OF SIKSHA CHARCHA AND SIKSHA SATRA :		
Soil Conservation Scheme as per last A/c.		7,297'09		(a) First floor block as per last A/c.	16,451'87	
W.B. Govt. Grant for Siksha Charcha building as per last A/c.		3,273'21		(b) Conversion of old Kitchen and Dining Hall Siksha Satra into Quarters, as per last A/c	2,953'97	
W. B. Govt. Grant for expansion of Siksha Charcha Furniture and equipment as per last A/c.	1,255'37			(c) Conversion of Existing girls Hostel into twin quarters as per last A/c	8,906'72	
Less : Expenditure during the year	470'58	784'79		(d) 20-seated Girls' Hostel as per last A/c	40,311'10	
Scheme for Training for Associate Women Workers as per last A/c		4,696'32		(e) Conversion of Siksha Satra Office building into twin quarters as per last A/c	6,043'36	
Earned donation for Leprosy Clinic as per last A/c.		1,175'66		(f) Workshop Extension as per last A/c	3,431'09	
				(g) First floor C.I.T. Hostel as per last A/c	16,275'62	
				(h) Hostel for 20 students No. 2 as per last A/c	40,967'45	
				(i) Library and Rector's Office as per last A/c	11,642'49	
				(j) Teachers' Common room as per last A/c	12,143'91	
				(k) Kitchen and Dining Hall as per last A/c	11,642'50	
				(l) One block of Urinals and 2, W.C. as per last A/c	2,497'61	
				(m) Class room as per last A/c	21,298'22	
				(n) One bath, One Urinals and one W.C. as per last A/c	2,274'32	
				W.C. Urinals as per last A/c	3,300'61	
Book Binding Stores A/c						
As per last A/c	39'97					
Add : During the year	103'06	143'03				
Sundry Advances		88,550'50				
Suspense		1,175'16				
Sundry Creditors		66'92				
Deposit		24,009'58				

Prepaid Tuition fees etc.	441.00
Reserve for Depreciation and Loss on death of cattle as per last A/c.	26,317.99
Add : During the year (Dairy & Poultry)	2,718.29
Add : Sale of Adult Cows	2,408.06

Bills payable	1,82,024.06
(Cattle Feeds)	9,147.80
Excess of assets over liabilities	6,575.28
Excess of income over expenditure (Leather Work Commercial)	27.95

31,484.34

13,48,614.34

1,97,775.09

Staff Quarters (2) as per last A/c.	18,211.56
Science Building (gas production room) as per last A/c.	97,889.32
L.S. Staff Quarters (2) as per last A/c.	9,912.75

Electrification and Water Supply as per last A/c	9,443.13
Contingency (Supervision) advertisement as per last A/c.	1,499.85

3,37,097.45

Less : 3rd Five year Plan —Development Account, U.G.C. grant for Construction of building of Siksha Satra	84,000.00
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2,53,097.45

Less : Visva-Bharati Share for scheme for assistance in teaching Science and improvement of Siksha Satra	3,750.00
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2,49,347.45

Less : W. B. Govt. grant—receipt for expansion of Siksha Charcha	1,86,00.00
--	------------

63,347.45

Less : for improvement of Siksha Satra	30,000.00
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33,347.45

(2) Scheme for assistance to teaching in Science for improvement of S. Satra furniture & equipment as per last A/c	14,932.43
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LIABILITIES	Rs. P.	ASSETS	Rs. P.	Rs. P.
		Less : Grant received in (1966-67)	6,875.00	8,057.43
		(3) For maintenance of Area & Feeder Library as per last A/c.		1,583.62
		(4) For Folk recreational performance unrealised grant as per last A/c	500.00	
		Add : expenses during the year	750.00	1,250.00
		(5) Unrealised W. B. Govt. grant for maintenance of Siksha-Charcha		5,228.70
		(6) Un-realised Govt. grant for Silpi Sammelan		210.00
		Outstanding Tuition fees etc.		2,880.61
		STORE STOCK A/c.		
		Young Live Stock	7,018.72	
		Birds	7,918.50	
		Feeds	7,059.62	
		Gunny bags	70.50	
		Maintenance of Stores	1,336.36	
		C.I.T. Book-binding materials	1,426.30	
		Leather Work (Commercial)	395.10	25,225.10
		MAINTENANCE OF STORE A/c		
		As per last A/c.		405.20
		Less : Difference in purchase & issue price	127.52	277.68
		Sundry Debtors		8,143.79
		Sundry Advances		14,233.22
		Imprest		2,595.00
		Deposit with General Office		32,445.09

DAIRY AND POULTRY :

Expenditure over Income

as per last A/c. 11,995.29

Add : Excess of expenditure
over income during the

year 15,688.56

27,683.85

Less : Visva-Bharati

Contribution

13,626.81

14,057.04

CLOSING BALANCE :

State Bank of India

Bolpur

48,240.36

1,97,775.09

15,46,389.43

15,46,389.43

LIABILITIES	R.	P.	R.	P.	ASSETS	R.	P.	R.	P.
BLOCK VALUE AS PER CONTRA					BLOCK ASSETS :				
Capital Fund			1,77,866·15		1. Land and Building	1,24,169·57			
Depreciation as per last			1,63,591·87		2. Masonary wells	2,310·15			
Added during the year	51,160·00				3. Machinery and Plant	26,703·99			
	<u>23,662·77</u>		54,822·77		4. Furniture and Equipment . .	19,253·86			
					5. Motor vehicle	<u>5,428·58</u>		1,77,866·15	
Unspent balance of West Bengal Govt. grant for works under C.I.D. Scheme III as per last A/c.			4·87		Sundry Debtors			72,383·55	
Deposit General Advance			28,525·89		Advance			1,340·17	
Suspense			3·00		i Imprest			180·00	
Sundry Creditors			100·00		Deposit with General Office .			17,452·31	
Interest on fund of Silpa Sadana			5,010·00						
			<u>383·57</u>						
PROFIT AND LOSS ACCOUNT :					STOCK OF STORES :				
As per last Account ;	1,63,662·90				Weaving Section	1,28,380·90			
Less : Bonus paid during the year	<u>6,483·68</u>				Carpentry Section	74,808·38			
	1,57,179·22				General Office	19·88		2,03,209·16	
Add : Profit during the year	<u>19,551·99</u>				Closing balance—State Bank of India			<u>1,31,226·53</u>	
	1,76,730·31								
Less : Loss incurred dur ng the year	<u>3,380·56</u>		1,73,349·75						
			<u>6,03,657·87</u>					<u>6,03,657·87</u>	

PALLI SAMGATHAN VIBHAGA, SRINIKETAN
Income & Expenditure Account of Silpa Sadana for the year ending 31st March, 1968

EXPENDITURE	Rs.	P.	INCOME	Rs.	P.
To Salary	2,527.27		(a) GENERAL		
„ Provident Fund Contribution	210.51		By Visva-Bharati Books Sale	591.67	
„ Dearness Allowance	1,404.00		„ Sales Tax	6,579.71	
„ Enhanced D.A.	221.00		„ V.B. Books Commission etc.	2,865.31	
„ Telephone Rent	458.09		„ Fidelity bond premium	40.00	
„ Stationery and Printing	870.44		„ Miscellaneous receipts	2.52	
„ Travelling Allowance	828.72		„ Contribution from Weaving Section	5,102.49	
„ Sampling design etc.	460.50		„ Contribution from Carpentry	3,849.25	
„ Electric Charges	501.89		„ Closing stock	19.88	
„ Contingency	270.97				
„ Visva-Bharati Books Commission	1,508.92				
„ Sales Tax	8,175.39				
„ Licence and Taxes	1.00				
„ Entertainment	51.10				
„ Fire Insurance	1,541.15				
„ Opening stock	19.88				
	19,050.83			19,050.83	
To Salary	3,060.00		(b) SRINIKETAN SHOP		
„ P. F. Contribution	255.00		By Contribution from Weaving Section	5,220.47	
„ Dearness Allowance	1,644.00				
„ Enhanced D. A.	238.00				
„ Electric Charges	13.17				
„ Contingency	10.30				
	5,220.47			5,220.47	
To Salary	2,676.00		(c) SANTINIKETAN SHOP		
„ P. F. Contribution	223.08		By Contribution from Weaving Section	4,736.92	
„ Dearness Allowance	1,404.00				
„ Enhanced D. A.	221.00				
„ Electric Charges	176.00				
„ Contingency	36.84				
	4,736.92			4,736.92	

ALLI SAMGATHAN VIBHAGA, SRINIKETAN

Income and Expenditure Account of "weaving Section" for the year ending 31st March, 1968

EXPENDITURE	Rs. P.	Rs. P.	INCOME	Rs. P.	Rs. P.
TO PRODUCTION COST:			By Sales	1,37,885.61	
Raw materials	63,692.10		„ Materials	911.93	
Labour	30,224.32		„ Govt. Rebate	69.18	
Power and Fuel	415.06		„ Labour	41.06	1,38,907.78
Equipment	497.29		BY CLOTHING STOCK:		
Repair and Replacement	26.46	94,855.23	Finishing Goods	53,619.71	
			Raw materials	74,761.19	1,28,380.90
TO SELLING COST:					
Forwarding Charges	1,443.23		By Excess of Expenditure over Income		3,380.56
Commission, Discount etc.	7,937.41	9,380.64			
TO OFFICE COST:					
Proportion of General Expenditure	5,102.49				
Sriniketan Shop Expenses	5,220.47				
Santiniketan Shop Expenses	4,736.92				
Depreciation	2,028.65	17,088.53			
TO OPENING STOCK:					
Finished goods	61,146.61				
Raw materials	88,198.23	1,49,344.84			
		2,70,669.24			2,70,669.24

PALLI SAMGATHAN VIBHAGA, SRINIKETAN

*Income and Expenditure Account of "Carpentry Section" for
the year ending 31st March, 1968*

EXPENDITURE	Rs.	P.	Rs.	P.	INCOME	Rs.	P.	Rs.	P.
To PRODUCTION COST:					To Sales	1,06,035	67		
Salary	20,604	00			„ Miscellaneous	4	00		
Dearness allowance	1,561	00			„ Forwarding	30	25	1,06,069	92
Enhanced D.A.	—				By CLOSING STOCK:				
P. F. Contribution	171	96			Finished Goods	236	25		
Materials	53,931	00			Raw Materials	74,572	13	74,808	38
Labour	23,924	69							
Power and Fuel	1,074	35							
Repair and replacement	1,513	02							
Tools and equipments	188	50							
Contingency	60	50							
Seasoning plant	152	12	84,641	14					
To SELLING COST:									
Proportion of general expenditure	3,849	25							
Depreciation	1,634	12	5,483	37					
To OPENING STOCK :									
Finished goods	236	25							
Raw materials	70,966	45	71,202	70					
Excess of Income over Expenditure			19,551	09					
			1,80,878	30				1,80,878	30

VISVA-BHARATI

PALLI SAMGATHAN VIHARA, SRINIKETAN

Income and Expenditure Account of the "Dairy and Poultry"

for the year ending 31st March, 1968

EXPENDITURE	Rs.	P.	Rs.	P.	INCOME	Rs.	P.	Rs.	P.
To Salary	11,224	64			By Sale of Milk	71,914	75		
„ Dearness Allowance	4,332	00			„ Sale of Manure	184	61		
„ Enhanced D.A.	252	00			„ Sale of Eggs & Birds	11,861	62		
„ P.F. Contribution	935	50			„ Miscellaneous	350	77		
„ Feeds for Cattle and birds	72,691	28			„ Sale of Live Stock	5,858	30		
„ Medicine, treatment and Sanitation	1,258	581			„ Feeds for Cattle and Birds	427	31	90,597	36
„ Electric Charges	144	36			By CLOSING STOCK :				
„ Repair and Replacement	2,316	92			„ Young Live Stock	7,018	72		
„ Casual Labour	9,901	59			„ Birds	7,918	50		
„ Contingency	1,116	21			„ Feeds	7,059	62		
„ Sanitation measures and Equipments	32	20			„ Gunney bags	70	50	22,067	34
„ Depreciation	2,758	29			„ Gain on sale of old cows				95 94
„ Bills payable	9,147	80	1,16,111	60	„ Excess of Expenditure over income			15,688	56
To OPENING STOCK :									
Young Live Stock	5,549	19							
Birds	2,243	96							
Feeds	4,544	45	12,337	60					
	Rs.		1,28,449	20				Rs.	1,28,449 20

VISVA-BHARATI
PALLI SAMGATHAN VIBHAGA, SRINIKETAN
Receipts and Payments Account for the year, 1967-68

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
GROUP 'A' SHIKSHA SATRA:					
Tuition Fee	4,893	00	Salary—Teaching Staff	1,00,821	69
Medical Fee	173	50	D.A. —do—	36,548	53
Light Charge	347	00	Prov. Fund —do—	7,692	61
Seat Rent	347	00	Allowance —do—	1,200	00
Admission Fee	127	75	Enhanced D.A. —do—	1,694	00
Games Fee	421	50	Subsidy for Food Charges of Students	1,405	29
Library Fee	421	50	Craft materials for training—confr. from C.I.T.	550	00
Interest on S.S. Fund	24	60	Agriculture, Poultry and Fishery	497	51
W.B. Govt. Grant	6,123	00	Books, Appliances and Science Materials	1,524	79
Misc. Receipt	32	00	Stationery and Printing	1,491	19
Printing Fee	280	00	Contribution to Up-keep for Building	1,000	00
W.B. Government Grant for remission of tuition fee	2,466	75	Contingency	844	20
			Scholarship (S.S. Fund)	—	—
	15,657	60			
GROUP 'B' SHIKSHA SATRA:					
			Equipment, repair and replacement	1,231	36
			Light Charges	1,741	87
			Contribution to Medical Service	480	00
			Excursion, Outing etc.	697	50
			Contribution for games to Physical Education Unit	500	00
			Contribution for General Library	500	00
			Telephone	326	85
			Tiffin to Day Scholars	4,996	80
			Non-teaching Staff—Salary	11,637	37
			D.A.	7,025	31
			Provident Fund	955	96
			Enhanced D.A.	390	48
				1,85,753	31

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
Admission Fee	197	50	COTTAGE INDUSTRY TRAINING:		
Fee from Trainees	3,261	50	Salary	60,850	97
Sales Proceeds	4,624	60	Dearness Allowance	23,459	60
Misc. Receipt	7	50	P.F. Contribution	4,914	29
Contribution from Satra for raw materials	550	00	Enhanced D. A.	1,146	00
Medical Fee	120	00	Stipend and Scholarship	4,979	20
Seat Rent	240	00	Telephone	195	55
Games Fee	132	00	Raw Materials	5,169	03
Library fee	132	00	Equipment	4,540	95
Water Charge from girl students	85	00	Books and Newspapers	122	84
W.B. Govt. grant	13,200	00	Commission Etc.	59	88
Interest from S.S. Fund	17	50	Medical Fee and Contribution	250	00
Examination fee	46	00	Electric Charges	3,246	33
Light Charges	240	00	Repairs and Replacement	445	51
Picture and Postcard	22	50	Fuel and Furnace	341	48
			Travelling	426	49
			Contr. to Up-keep for maintenance of buildings	1,500	00
	22,877	10	Printing and Stationery	350	98
			Contingency	1,462	35
			Labour	6	00
			Forwarding		
			Contr. to Physical Education Unit for games	300	00
			Contribution to General Library	300	00
			Excursion, Outing	250	00
			Exhibition	101	01
			Insurance	391	54
			Non-teaching staff--		
			Salary	9,246	41
			Dearness Allowance	4,969	19
			P.F. Contribution	679	96
			Other allowance	600	00
			Enhanced D. A.	144	00
				1,30,449	56

Binding Charges 7,865 16
Misc. Receipts!

7,865 16

Group 'A' (Contd.)

Admission fee 51 00
Tuition fee 724 00

775 00 775 00

BOOK BINDING "

Labour and Materials 5,669 22
Equipment 97 75
Contingency 61 50

5,828 47

C. I. WORKSHOP TRAINING.

Salary 29,008 39
Dearness Allowance 8,347 75
P.F. Contribution 2,417 34
Allowance
Enhanced D.A. 371 00
Raw Materials 514 59
Tools & Implements 2,300 45
Repairs & Replacement 92 07
Power & Fuel 128 31
Stipend 1,614 21
Labour
Contingency 17 95
Commission
Stationery & Printing 35 95
Travelling Allowance 79 34
Excursion, Outing 250 00
Electric Charges
Non-Teaching Staff, Salary 3,011 90
D.A. 2,125 00
P.F. Contn. 320 37
Enhanced D.A. 42 00

50,676 62 50,676 62

MUSIC UNIT

Musical Instrument, Equipment etc. 119 32
Contingency
Salary 9,423 23
Dearness Allowance 3,960 00
P.F. Contribution 785 23
Enhanced D.A. 189 00

14,476 78

14,476 78

W.B. Govt. Grant	3,220 00
Unspent balance of W.B. Govt. grant from last Account	1,082 57

4,302 57

Contribution from C.I.T.	300 00
Contribution from Siksha Satra	500 00

800 00

Fees Receipt	3,718 50
Sale of Books	
Sale of literature	64 39
Postage	32 10

SIKSHA CHARCHA (HINDI TEACHER):

Salary	2,171 00
Dearness Allowance	710 00
P.F. Contribution	410 09
Arrear Salary	604 00
Arrear D.A.	510 00

4,405 09

4,405 09

PHYSICAL EDUCATION

Teaching Staff:	
Salary	2,820 00
Dearness Allowance	1,320 00
P.F. Contribution	234 96
Enhanced D.A.	63 00
Games, Sports, Camping & Maintenance of ground	5,059 17
Non-teaching Staff:	
Salary	869 70
Dearness Allowance	564 00
P.F. Contribution	247 56
Enhanced D.A.	42 00

11,220 39

11,220 39

TEMPORARY ESTABLISHMENT
INCLUDING PROVISION FOR
LEAVE RESERVE
Non-academic

2,406 14

2,406 14

2,406 14

LOKA SIKSHA SAMSAID

Salary	6,670 94
Dearness Allowance	2,799 00
P.F. Contribution	555 80
Enhanced D.A.	126 00
Books for Centres	170 54
Books for Library and Sale	102 84
Paper setting and Exam. Fees	1,902 20
Stationery and Printing	3,073 76

RECEIPTS	Rs.	P.	Rs.	P.	PAYMENTS	Rs.	P.	Rs.	P.
					Postage and telegram	1,156	46		
					Travelling	634	64		
					Contingency	215	72		
					Exam. Expenses	1,564	12		
								18,972	02
			3,814	99				18,972	02
					LIBRARY				
Sale of Old News Paper		68	20		Salary	6,464	30		
Contribution from Siksha Satra		500	00		Dearness Allowance	2,710	00		
Contr. from C.I.T.		300	00		P.F. Contribution	538	67		
Books		4	00		Enhanced D.A.	154	00		
Misc. receipt		1	50		Books	1,200	00		
					Newspaper and Magazine	293	77		
					Book Binding	599	95		
					Contingency	353	83		
					Allowance	120	00		
								12,434	52
			873	70				12,434	52
W.B. Govt. grant for maintenance		2,760	00		LIBRARY SERVICE SCHEME				
—do— for Adl. Grant		500	00		Salary	1,505	94		
—do— for Adl. D.A.		383	00		Dearness Allowance	840	00		
—do— for D.A.		454	42		P.F. Contribution . . . . .	..		
—do— for increased pay		544	50		Contingency: Area Library	480	00		
					Feeder Library	720	00		
					Books and Furniture from <i>ad-hoc</i> grant received from W.B. Govt. . . . .	..		
			4,641	92	Arrear D.A.	219	35		
Less: Unspent transferred			876	63 (—)				3,765	29
								3,765	29
			3,765	29					

GROUP 'B'	
Sale of literature	55 31
Telephone and Trunkcall	13 50
Stall Rent, donation, grant, etc.	1,482 25
Misc. receipt	610 60
Stationery and Printing	141 08
Lapsed Prov. Fund	193 52

<u>2,496 26</u>	2,496 26
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GENERAL ADMN. GENERAL	
Salary	33,309 82
Dearness allowance	12,437 93
P.F. Contribution	2,569 64
Other Allowance	1,162 03
Enhanced D.A.	574 00
Anniversary and Festival	4,819 35
Guest Entertainment	203 38
Telephone rent and trunk call	1,486 43
Exhibition, charts, posters, leaflets	24 00
Electric charges	4,061 47
Postage and Telegram	651 25
Travelling allowance	1,959 75
Contingency	666 08
Bank Charges	474 80
Advertisement	3,444 65
Contribution to Sriniketan Club	1,200 00
Insurance (Fidelity and Cash-in-transit)	513 50

Rent and House rent Subsidy	2,835 53
Study Tour	54 45
Stationery and Printing	2,804 54
Excursion of staff	500 00
Leave travel concession	130 59
Publication of a brochure on Sriniketan activities and book of games for children	1,267 97

<u>77,153 18</u>	77,153*18
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Office:

Salary	31,503 35
Dearness allowance	15,127 01
Prov. Fund Contribution	2,551 54
Other allowance	635 81
Special pay of Cashier	180 00
Enhanced D.A.	425 13

<u>50,422 84</u>	50,422*84
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Contribution from Vinaya-Bhavans	360.00
Contribution from Siksha Charcha	720.00
Contribution from Siksha Satra	480.00
Contribution from C.I.T.	250.00
Medical Fee	2,329.50
Medicine	4,278.02
Misc. receipt	..
Recovery of non-practising Allowance	600.00

9,017.52 9,017.52

Sale of paddy	..
W.B. Govt. Grant	6,000.00

6,000.00 6,000.00

Sale of paddy	2,293.25
Orchard and Nursery	98.79
Fishery	403.57
Misc. Garden crop	347.42
	3,143.03

3,143.03

GROUP 'C' Social Work and Village Extension :
HEALTH—GENERAL :

Salary	11,959.97
Dearness allowance	5,126.00
P.F. Contribution	996.56
Non-practising Allowance	2,550.00
Enhanced D.A.	42.00
Medicine	6,264.23
T. A.	19.50
Equipment	362.22
Contingency	766.25
Telephone	330.85

28,417.58

28,417.58

AGRICULTURE—EXPERIMENT :

Salary	9,946.11
Dearness Allowance	4,771.71
P.F. Contribution	828.70
Allowance	60.00
Enhanced D. A.	177.80
Paddy-varietal trial	1,340.54
Repair & Replacement	804.30
T.A.	..
Contingency	521.23
Insecticide	144.42

18,594.81

18,594.81

AGRICULTURE—DEMONSTRATION AND EXTENSION :

Misc. Garden Crop	666.02
Paddy Cultivation	3,305.34
Orchard and Nursery	370.31
Fishery	19.00
Land development and cleaning	689.04
Contingency	299.71
Bullock feeds	944.78

6,294.20

6,294.20

Travelling and food	768.55
Contingency	2,584.83
Allowance to Literacy Workers	3,610.00
-do- to Social Workers	7,230.00

<u>13,950.00</u>	13,950.00	<u>27,570.16</u>	27,570.16
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HEALTH EXTENSION IN VILLAGES :

Medicine for Village Societies	1,436.19
Anti-malaria and other prophylactic measures	..
Diet and medicine (Aruna Amita Fund)	278.75
Travelling Allowance	110.44
Contingency	42.99

<u>1,659.63</u>	1,659.63	<u>1,868.37</u>	1,868.37
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MATERNITY AND CHILD WELFARE :

Salary	932.00
Dearness Allowance	564.00
P.F. Contribution	77.68
Enhanced D.A.	42.00
Drug	43.54
T.A.	209.00
Contingency	104.97

<u>1,973.19</u>	1,973.19
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SECRETARY AND CONVENER'S OFFICE :

Salary	2,837.50
Dearness Allowance	1,644.00
P.F. Contribution	236.38
Enhanced D.A.	98.00
Postage, telegram, stationery	184.84
Contingency	70.11

<u>5,070.83</u>	5,070.83
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Salary of my friend	1,380.88
Interest from A.V. Fund	278.75

RECEIPTS	Rs. P.	Rs. P.	PAYMENTS	Rs. P.	Rs. P.
Group 'C' (Contd.)			Temporary Establishment including provision for leave reserve (Academic).	4,954.75	
West Bengal Government			Lumpsum provision for revision of pay scales for Non-academic Section	337.54	
—Block Grant	50,000.00		Non-Academic Staff:		
Receipt out of U.G.C.			Lump sum provision for revision of pay scales for academic Sections	595.76	
—Block Grant	6,90,767.13		Payment of arrear D.A. to Academic and Non-Academic staff	10,848.42	
			Lump sum provision for E.D.A.		
			—Teaching	3,064.17	
			Do. Non-Teaching	3,214.36	
			Enhanced D.A. to Teaching and Non-teaching Staff	3,422.94	
	<u>7,40,767.13</u>	7,40,767.13		<u>26,437.94</u>	26,437.94
			C.I. EXTENSION AND REHABILITATION:		
Visva-Bharati Books	591.67		Salary	2,527.27	
Sales Tax	6,579.71		Dearness Allowance	1,404.00	
Commission	2,865.31		Telephone rent and Charges	458.09	
Fidelity Bond Premium	40.00		Stationery and Printing	870.44	
Misc. Receipt	2.52		Travelling Allowance	828.72	
			Advertisement, Exhibition		
			Sampling, Design, etc.	460.50	
			Electric Charges	501.89	
			Contingency	270.97	
			V.B. Books and Commission	1,508.92	
			Sales Tax	7,175.39	
			Licence and Taxes	1.00	
			Entertainment	51.10	
			Fidelity bond premium	..	
			Fire insurance	1,541.15	
			Enhanced D.A.	221.00	
			Provident Fund Contribution	210.51	
	<u>10,079.21</u>	10,079.21		<u>18,030.95</u>	18,030.95

SRINIKETAN SHOP:

Salary	3,060 00
Dearness Allowance	1,644 00
P.F. Contribution	255 00
Electric Charges	13 17
Contingency	10 30
Enhanced D.A.	8,238 00

5,220 47

5,220 47

SANTINIKETAN SHOP:

Salary	2,676 00
Dearness Allowance	1,404 00
P.F. Contribution	223 08
House Rent	..
Electric Charge	176 00
Contingency	36 84
Enhanced D.A.	221 00

4,736 92

4,736 92

WEAVING:

Raw Materials	63,692 10
Labour	30,224 32
Power and Fuel	415 06
Equipment	497 29
Repair and Replacement	26 46
Forwarding charges	1,443.23
Commission, Discount	7,937 41

1,04,235 87

1,04,235 87

Sales	1,43,904 65
Materials	911 93
Forwarding	
Government rebate	69 18
Labour	41 06

1,44,926 82

1,44,926 82

Sales	95,620 86
Forwarding	30 25
Misc. receipt	4 00

95,655 11

95,655 11

Salary	2,064 00
Dearness Allowance	1,561 00
P.F. Contribution	171 96
Materials	53,931 00
Labour	23,924 69
Power and Fuel	1,074 35
Repair and Replacement	1,513 02
Tools and Equipment	188 50
Contingency	60 50
Purchase of Wood Seasoning Plant	152 12

84,641 14

84,641 14

RECEIPTS	Rs.	P.	Rs.	P.	PAYMENTS	Rs.	P.	Rs.	P.
Weaving		23 78			BONUS ACCOUNT:				
		23 78	23 78		Weaving	4,711 70			
					Carpentry	1,795 74			
A. P. Govt. Grant for Audio-Visual Mobile Unit	4,500 00				AUDIO-VISUAL MOBILE UNIT:	6,507 46		6,507 46	
					Salary of Driver	1,500 00			
					Contingency including petrol and repair, replacement of Van	1,934 80			
					Van repair (Unspent balance)	4,251 15			
					Maintenance of A. V. Equipment including Contingency	1,072 27			
	4,500 00		4,500 00			8,758 22		8,758 22	
					GRANTS, DONATIONS FOR SPECIFIC PURPOSES :				
Unspent W.B. Govt. grant for Area Library	876 63				W.B. Govt. Grant for—				
Interest on Investment Silpa-Sadana—Deposit with Santiniketan Office	383 57				Folk Recreation Activities	750 00			
U.G.C. Grant—3rd 5 Year Plan, Salary of Staff	59,803 66				Extention of Siksha Charcha—				
Other Capital expenditure	2,993 00				Purchase of Furniture and Equipment	470 58			
W. B. Govt. grant for Siksha-Charcha Exam. Expenses	126 00				Unrealised W.B. Govt. for maintenance of Siksha Charcha (Advance from General funds)	5,228 70			
W. B. Govt. grant for fee concession to the Children of Primary and Junior Basic School reading at Satra	270 00				Unspent W.B. Govt. grant for Siksha-Charcha	10,354 43			
Leather work (Comml.) Sales	132 00				Unspent W.B. Govt. grant for Hindi Teacher	1,082 57			
Advance	1,92,432 42				Examination expenses of Charcha	126 00			
Imprest	9,40,905 81				Unspent grant for Fees of Wards	441 00			
Stipend and Scholarship	5,308 00				Silpi Sammelan	210 00			
Dairy Herd Capital	2,504 00				U.G.C. grant for 3rd 5 Year Plan Capital Expenditure (Refund)	1,991 02			
Maintenance (Store Stock)	9,727 87				Leather Works (Commercial)	499 15			
Electric Goods	615 07				Advance	2,21,202 51			
					Imprest	9,40,905 81			
					Stipend and Scholarship	3,481 00			
					Maintenance	9,512 58			

C.I.T. Book binding Account	2,098 46
Deposit—General	85,333 09
—do— Santiniketan Shop Sale	33,933 46
—do— V.B. Books Sale	9,660 15
—do— Sriniketan shop sale	85,145 05
—do— C.I.T. Sale	4,280 83
—do— Charma Silpa	2,993 66
—do— Central Office	29,019 20
—do— Sundry Deductions	87,978 33

C.I. Extension—V.B. Books Consignment Sale 11,351 59

15,67,871 85

Cash Balance (Opening) 1,52,324 65

GRAND TOTAL 30,35,472 89

Electric Goods	302 66
C.I.T. Book binding Account	1,956 26
Deposit—General	79,773 82
—do— Santiniketan Shop Sale	33,918 90
—do— V.B. Books sale	9,661 97
—do— Sriniketan shop sale	85,507 88
—do— C.I.T. Sale	4,056 50
—do— Charma Silpa	1,832 50
—do— Central Office	53,058 02
—do— Sundry Deductions	88,223 87

Silpa Sadana—Deposit with
General Office 383 57

C.I. Extension—V.B. Books Consignment Sale 8,852 20

15,63,783 50

15,63,783 50

Cash Balance (Closing) 1,79,466 89

GRAND TOTAL 30,35,472 89

PALLI ŚIKṢHA ŚADANA, ŚRINIKETAṆ

Balance Sheet showing Assets and Liabilities as at 31-3-68.

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
BLOCK VALUE AS PER CONTRA					LAND AND BUILDINGS AS PER SCHEDULED ANNEXED				
Cost as per last statement	13,55,217	26			Cost as per last account	8,21,587	46		
Added during the year	34,889	86			Less accumulated depreciation,	77,697	53	7,43,889	93
	13,90,107	12							
Less sale of Live Stock and Poultry birds handed over to P.S.V.	2,100	04			OTHER CAPITAL WORKS AS PER SCHEDULE ANNEXED				
	13,88,007	08			Cost as per last account	1,31,512	65		
Less accumulated depreciation	1,72,678	55	12,15,328	53	Less accumulated depreciation	10,299	42	1,21,213	23
Unspent balance of non-Recurring Grant (U.G.C.) as per last account	48,782	74			BOOKS				
Less expenditure during the year	9,889	86	38,892	88	Cost as per last account	94,986	64		
Non-Recurring Grant received from I.CAR. Less expenditure during the year	25,000	00			Added during the year	18,421	26		
	25,000	00							
Unspent balance of Recurring Grant (UGC) as per last account	92,240	72			Less accumulated depreciation	1,13,407	90		
Recurring Grant received from U.G.C. dur- ing the year	3,37,000	00				19,884	10	93,523	80
	4,29,240	72			FURNITURE AND EQUIPMENT				
					Cost as pe last account	2,63,045	47		
					Added during the year	16,468	60		
						2,79,514	07		
					Less accumulated depreciation	60,613	45	2,18,900	62
					HOME SCIENCE EQUIPMENT				
					Cost as per last account	8,576	46		
					Less accumulated depreciation	1,544	97	7,031	49
					LIVESTOCK				

ess Expenditure during the year	4,21,102.36	8,138.36	Cost as per last account	10,773.31	
			Less sale of Old Bullock and Poultry Birds handed over to P.S.V.	2,100.04	
				8,673.27	
			Less accumulated depreciation	1,467.15	7,206.12
Unpaid State Scholarship and stipend	4,512.00		MISCELLANEOUS WORKS (Repairs Addition etc.)		
Prepaid Tution Fee etc.	5,340.00		Cost as per last account		14,963.08
Deposit General	18,360.46		FURNITURE AND EQUIPMENT FOR LIBRARY		
Advance	10.20		Cost as per last account	7,899.74	
Sundry Creditors	4,273.00		Less accumulated depreciation	924.89	6,974.85
			TYPEWRITER FOR RESEARCH DEPTT.		
			Cost as per last account	1,429.35	
			Less accumulated depreciation	203.85	1,225.50
			RECORD PLAYER FOR TUTORIAL CLASSES		
			Cost as per last account	443.10	
			Less accumulated depreciation	43.19	399.91
			Outstanding Jeep hire charges		101.00
			Security Deposit		10.00
			Imprest		1,350.00
			Puja Advance		4,928.05
			Central Office		37,448.88
			Advance		867.53
			Outstanding Tution Fee.		405.00
			STOCK OF CAPITAL STORES		
			Cement	3.63	
			Steel		
			Other Stores	368.89	372.52
			Income and Expenditure last year	4,852.96	
			Less income and Expenditure this year	18.96	4,834.00
			Cash at Bank, State Bank of India		29,209.92
					12,94,855.43
					12,94,855.43

12,94,855.43

PALLI SIKSHA SADANA, SRINIKETAN

Income and Expenditure Account for the period from 1-4-67 to 31-3-68

DEGREE COURSES IN SOCIAL WORK

EXPENDITURE	Rs. P.	Rs. P.	INCOME	Rs. P.
(A) ACADEMIC TEACHING				
To Salary	66,082.62			
„ Dearness Allowance	13,92.00			
„ Addl. D.A. rise from (1-2-67 to 1-6-67)	160.00			
„ Do. (rise from 1-11-67)	88.00			
„ Provident Fund	4,948.06	85,198.08		
(B) ACADEMIC NON-TEACHING				
To Salary	2,322.20			
„ Dearness Allowance	1,404.00			
„ D.A. (rise from 1-2-67 and 1-6-67)	286.00			
„ Do. (Rise from 1-11-67)	52.00			
„ Provident Fund	193.44			
„ Allowances	1,300.00			
„ Contingencies	7,566.37	13,124.01		
RESEARCH PROJECT				
To Salary	1,353.00			
„ Dearness Allowance	840.00			
„ Addl. D.A. (Rise from 1-2-67 to 1-6-67)	156.89			
„ Do. (Rise from 1-11-67)	28.00			
„ Provident Fund . . . . .	..	2,377.89		
LIBRARY				
To Salary	3,006.00			
„ Dearness Allowance	1,644.00			
„ Addl. D.A. (Rise from 1-2-67 to 1-6-67)	308.00			
„ Do. (Rise from 1-11-67)	56.00	..		
„ Provident Fund	250.50			
„ Contingencies	2,296.26	7,560.76		

NON-ACADEMIC-NON-TEACHING EXTENSION DEPTT.

To Salary	12,769.35	
„ Dearness Allowance	6,412.00	
„ Add. D.A. (Rise from 1-2-67 to 1-6-67)	1,094.00	
„ Do. (Rise from 1-11-67)	208.00	
„ Provident Fund	185.70	
„ Contingencies	4,712.40	26,001.45

GENERAL ADMINISTRATION

To Salary	10,690.97		
„ Dearness Allowance	5,736.00		
„ Addl. D.A. (Rise from 1-2-67 to 1-6-67)	1,064.00		
„ Do. (Rise from 1-11-67)	186.00		
„ Provident Fund	817.33		
„ Allowances	120.00		
„ Contingencies	6,033.50	24,647.80	
To Stipend and Scholarship	<u>6,558.00</u>	6,558.00	By deficit Carried down
			1,65,467.99

1,65,467.99

1,65,467.99

To deficit brought down	1,65,467.99	By unspent balance of Recurring Grant	37,614.32	
To unspent Recurring Grant carried over to next year	6,836.33	By Recurring Grant received from Govt.	34,690.00	1,72,304.32
Outstanding Jeep hire charges last year	108.50	Outstanding Jeep hire charges this year		101.00
Excess of Income over Expenditure	427.50	Prepaid Tuition Fee		
		last year	2,415.00	
		Less outstanding Tuition fee last year	300.00	
			<u>2,115.00</u>	
		Add outstanding tuition fee this year	405.00	
			<u>2,520.00</u>	
		Less Prepaid Tuition Fee this Year	2,085.00	435.00
			<u>2,085.00</u>	
	<u>1,72,840.32</u>			<u>1,72,840.32</u>

PALLI SIKSHA SADANA, SRINIKETAN

Receipts and Payments Account for the period
from 1-4-67 to 31-3-68.

DEGREE COURSE IN SOCIAL WORK

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

STANDING CHARGES

ESTABLISHMENT

(a) ACADEMIC TEACHING :

Salary	66,082.02
Dearness Allowances	13,920.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	160.00
Do. (Rise from 1-11-67)	88.00
Provident Fund	4,948.06
	<hr/> 85,198.08

(b) ACADEMIC NON-TEACHING :

Salary	2,322.20
Dearness Allowances	1,404.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	286.00
Do. (Rise from 1-11-67)	52.00
Provident Fund	193.44
Allowances	1,300.00
	<hr/> 5,557.64

RESEARCH PROJECT :

Salary	1,353.00
Dearness Allowances	840.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	156.89
Do. (Rise from 1-11-67)	28.00
Provident Fund	.. ..
	<hr/> 2,377.89

LIBRARY :

Salary	3,006.00
Dearness Allowances	1,644.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	308.00
Do. (Rise from 1-11-67)	56.00
Provident Fund	250.50
	<hr/> 5,264.50

(c) NON-ACADEMIC-NON-TEACHING

EXTENSION DEPTT.

Salary	12,759.35
Dearness Allowances	6,412.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	1,094.08
Do. (Rise from 1-11-67)	208.00
Provident Fund	815.70
	<hr/> 21,289.05

GENERAL ADMINISTRATION

Salary	10,690.97
Dearness Allowance	5,736.00
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	1,064.00
Do. (Rise from 1-11-67)	186.00
Provident Fund	817.33
Allowance	120.00
	<hr/> 18,614.30

Provision for Leave Reserve for Non-Teaching

Staff

OTHER EXPENDITURE (Contingencies)

STANDING CHARGES

ACADEMIC

(a) SOCIAL WORK :

Medical Expenses	341.15
Electric Charges	2,867.51
Sports and Games	1,098.69
Miscellaneous	81.72
Educational Excursion	3,104.50
Printing and Stationery	72.80
Raw Materials, Tools and Equipments	..
Repairs and Replacement	..
	<hr/> 7,566.37

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			(b) LIBRARY		
			Journals and Newspapers	1,043	26
			Printing and Stationery	94	00
			Binding	761	53
			Miscellaneous	43	43
			Electric Charges	354	04
				2,296	26
			(c) EXTENSION DEPTT.		
			Maintenance of Jeep	1,560	09
			Community Work	289	96
			Field Work	1,366	60
			Exhibition in Villages	58	90
			Village Sports and Competition	371	41
			Photography	120	60
			Audio-visual Aids	34	46
			Cultural Programme in Villages	154	90
			Extension Visits (including T.A. and D.A. of Staff)	345	71
			Miscellaneous	69	37
			Conveyance subsidy	120	00
			Village Leadership Camp	220	40
			Demonstration . . . . .	..
				4,712	40
			(d) GENERAL ADMINISTRATION		
			Printing and Stationery	1,374	93
			Postage and Telegram	174	56
			Travelling	555	35
			Advertisement . . . . .	..
			Guests and Delegates	11	21
			Examination Expenses	21	46
			Telephone charges	228	54
			Publication of Bulletin . . . . .	..

Electric charges including street light	770.35
Miscellaneous	140.52
Meeting Expenses	540.32
General Cleaning and Sanitation	84.91
Bank Charges	58.61
Maintenance of Roads and Gardens	702.85
Repairs and Replacement (including hostel)	654.08

Festival Expenses	19.31
Improvement of Campus	525.80
Maintenance of Building, Furniture including Electrical repairs . . . . .	..
Liveries to Peon	40.88
Leave Travel concession	129.82
Kitchen Gardening . . . . .	..
House Rent and Conveyance Subsidy

6,033.50

Stipend and Scholarship	6,558.00
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Total Recurring	1,65,467.99
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CAPITAL
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Govt. Grant Recurring (U.G.C.)	1,34,690.00
DEPOSIT ETC.	
Admission Fee	140.00
Library Admission Fee	14.00
Medical Fee	342.00
Sports and Games Fee	342.00
Library Fee	171.00
Social Work Tuition Fee	5,370.00
Social Work Seat Rent	3,110.00
Miscellaneous	32.56
Rural Services Seat Rent	10.00
House Rent	3,388.45
Night Watch	65.00
Jeep hire charges	236.40
Lapsed Provident Fund	883.95
Furniture Rent	263.84
	14,369.20

DEPOSIT ETC.	
Admission Fee	140.00
Library Admission Fee	14.00
Medical Fee	342.00
Sports and Games Fee	342.00
Library Fee	171.00
Social Work Tuition Fee	5,370.00
Social Work Seat Rent	3,110.00
Miscellaneous	32.56
Rural Services Seat Rent	10.00
House Rent	3,388.45
Night Watch	65.00
Jeep hire charges	236.40
Lapsed Provident Fund	883.95
Furniture Rent	263.84

14,369.20

RECEIPTS		Rs. P. PAYMENTS		Rs. P.	
OTHER ITEMS		OTHER ITEMS			
Deposit State Scholarship and Stipend .	6,005·00	Deposit State Scholarship & Stipend .		5,763·00	
Registration Fee	102·00	Registration Fee		219·00	
Advance	10,632·20	Advance		10,533·21	
Suspense	—	Suspense		82·50	
	<u>1,65,798·40</u>			<u>1,96,434·90</u>	
Opening Cash at Bank—State Bank of India	42,440·23	Closing Cash at Bank—State Bank of India		11,803·73	
	<u>2,08,238·63</u>			<u>2,08,238·63</u>	

PALLI SIKSHA SADANA, SRINIKETAN

Income and Expenditure Account for the period from 1-4-67 to 31-3-68

DEGREE COURSE IN AGRICULTURAL SCIENCE

EXPENDITURE	Rs. P.	Rs. P. INCOME	Rs. P.	Rs. P.
(a) ACADEMIC TEACHING				
To Salary	94,807.34			
„ Dearness allowance	21,970.14			
„ Addl. D.A. (Rise from 1-2-67 and 1-6-67)	870.00			
„ Addl. D.A. (Rise from 1-11-67)	839.30			
„ Provident Fund	8,001.56			
„ Allowances and Honoraria	3,580.54			
„ Arrear Salary	1,756.00			
		1,31,824.88		
(b) ACADEMIC NON-TEACHING				
To Salary	17,551.41			
„ Dearness allowance	10,340.13			
„ Addl. D.A. (Rise from 1-2-67 and 1-6-67)	2,236.01			
„ Addl. D.A. (Rise from 1-11-67)	407.00			
„ Provident Fund	596.44			
„ Allowance	210.00			
„ Contingencies	29,222.85			
		60,563.84		
PHYSICAL EDUCATION				
To Salary	3,855.00			
„ Dearness allowance	1,320.00			
„ Addl. D.A. (Rise from 1-2-67 & 1-6-67)	198.00			
„ Addl. D.A. (Rise from 1-11-67)	36.00			
„ Provident Fund	321.29			
		5,730.29		

EXPENDITURE	Rs.	P.	Rs.	P.	INCOME	Rs.	P.	Rs.	P.
LIBRARY									
To Salary	6,677	90							
„ Dearness allowance	2,280	00							
„ Addl. D.A. (Rise from 1-2-67 and 1-6-67)	339	90							
„ Addl. D.A. (Rise from 1-11-67)	121	30							
„ Prov. Fund	556	41							
„ Contingencies	3,909	93							
			13,885	44					
NON-ACADEMIC—NON-TEACHING									
GENERAL ADMINISTRATION									
To Salary	12,258	14							
„ Dearness allowance	6,147	68							
„ Addl. D.A. (Rise from 1-2-67 and 1-6-67)	1,088	13							
„ Addl. D.A. (Rise from 1-11-67)	186	00							
„ Prov. Fund	1,010	36							
„ Contingencies	11,339	20							
			32,029	51					
Provision for leave Reserve for Non-Teaching staff			496	41	By deficit carried down			2,55,634	37
Stipend and Scholarship			11,104	00					
			2,55,634	37				2,55,634	37
To deficit brought down			2,55,634	37	By unspent balance of Recurring grant	54,626	40		
Unspent recurring grant carried over to next year			1,302	03	Recurring grant received from U.G.C.	2,02,310	00		
Opening stock of feeds			183	54					
Prepared Tuition Fee this year	3,255	00						2,56,936	40
Add. outstanding tuition fee last year	75	00							
	3,330	00							
Less Prepaid Tuition fee last year	3,105	00			Excess of Expenditure over income			408	54
			225	00					
			2,57,344	94				2,57,344	94

PALLI SIKSHA SADANA, SRINIKETAN
Receipts and Payments Account for the period from 1-4-67 to 31-3-68
 DEGREE COURSE IN AGRICULTURAL SCIENCE

RECEIPTS	Rs.	P.	PAYMENTS	Rs.	Rs.	P.
			STANDING CHARGES			
			(a) ACADEMIC TEACHING			
			Salary		94,807.34	
			Dearness allowance		21,970.14	
			Addl. D. A. (Rise from 1-2-67 and 1-6-67)		870.00	
			Addl. D.A. (Rise from 1-11-67)		839.30	
			Provident Fund		8,001.56	
			Allowance and Honoraria		3,580.54	
			Arrear Salary		1,756.00	
					<u>1,31,824.88</u>	
			(b) ACADEMIC—NON-TEACHING			
			Salary		17,551.41	
			Dearness Allowance		10,340.13	
			Addl. D.A. (Rise from 1-2-67 and 1-6-67)		2,236.01	
			Addl. D.A. (Rise from 1-11-67)		407.00	
			Provident Fund		596.44	
			Allowances		210.00	
					<u>31,340.99</u>	
			PHYSICAL EDUCATION			
			Salary		3,855.00	
			Dearness Allowance		1,320.00	
			Addl. D.A. (Rise from 1-2-67 and 1-6-67)		198.00	
			Add. D.A. (Rise from 1-11-67)		36.00	
			Provident Fund		321.29	
					<u>5,730.29</u>	

RECEIPTS

Rs. P. PAYMENTS

Rs. P.

LIBRARY

Salary	6,677·90
Dearness Allowance	2,280·00
Addl. D. A. (Rise from 1-2-67 and 1-6-67)	339·90
Do. (Rise from 1-11-67)	121·30
Provident Fund	566·41
	<hr/>
	9,975·51

(c) NON-ACADEMIC—NON-TEACHING

GENERAL ADMINISTRATION

Salary	12,258·14
Dearness Allowance	6,147·68
Addl. D.A. (Rise from 1-2-67 and 1-6-67)	1,088·13
Do. (Rise from 1-11-67)	186·00
Provident Fund	1,010·36
	<hr/>
	20,690·31

Provision for Leave Reserve for Non-Teaching Staff

496·41

OTHER EXPENDITURE (Contingencies)

(a) ACADEMIC

Medical Expenses	500·00
Sports and Games	531·50
Electric Charges	3,914·26
Educational Excursion	3,174·00
Tools and Equipments	858·56
Cultivation Expenses for Demonstration Farm	8,919·61
Laboratory Chemicals and Glasswares	5,797·93
Repairs and Replacement	830·98
Miscellaneous	438·35
Materials for Practicals	506·87
Maintenance of Tractor	154·77
Maintenance of Jeep	2,656·39
Community Work	493·72
Field Work	445·91
Exhibition in Villages Photography	
Audio-visual Aids Village Leadership Camp Demonstration	
	<hr/>
	29,222·85

(b) LIBRARY

Journals and Newspaper	1,776.38
Printing and Stationery	160.03
Binding	1,296.68
Miscellaneous	73.95
Electric Charges	602.84

3,909.93

(c) NON-ACADEMIC--NON-TEACHING

GENERAL ADMINISTRATION

Printing and Stationery	2,341.10
Postage and Telegram	297.24
Travelling	945.61
Advertisement	—
Guests and Delegates	19.11
Examination Expenses	36.54
Telephone Charges	389.16
Publication of Bulletin	—
Electric Charges including Street light.	1,311.68

Miscellaneous	239.28
Meeting Expenses	920.03
General Cleaning and Sanitation	144.59
Bank Charges	99.82
Repairs and Replacement (including hostel)	1,113.73
Maintenance of Roads and Gardens	1,196.76
Festival Expenses	32.90
Improvement of Campus	895.29
Maintenance of Buildings, Furniture (including electrical Repairs) Liveries to Peon	69.62
Transport to students to Santiniketan	—
Leave Travel Concession	564.80
Kitchen Gardening, House rent and Conveyance Subsidy	721.94

11,339.20

Total other Expenditure (a+b+c)	44,471.98
Stipend and Scholarship	11,104.00

Total Recurring	2,55,634.37
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RECEIPTS	Rs.	P.	PAYMENTS	Rs.	P.
			CAPITAL		
			Amount sanctioned		
			ITEMS SANCTIONED		
			BY THE I. C. A. R.		
			Books/Equipments	25,000.00	8,531.40
					16,468.60
			ITEMS SANCTIONED BY THE U.G.C.		
			Books	10,000.00	9,889.86
			Total Non-Recurring		34,889.86
			Total Recurring		2,55,634.37
			Total Recurring and Non-Recurring		2,90,524.23
Govt. Grant Non-Recurring (I.C.A.R.)	25,000.00				
Govt. Grant Recurring (U.G.C.)	2,02,310.00				
DEPOSIT ETC.					
Admission Fee	220.00		Admission Fee	220.00	
Library Admission Fee	22.00		Library Admission Fee	22.00	
Medical Fee	504.00		Medical Fee	504.00	
Sports and Games Fee	510.00		Sports and Games Fee	510.00	
Library Fee	255.00		Library Fee	255.00	
Laboratory Fee	1,275.00		Laboratory Fee	1,275.00	
Degree in Ag. Tuition Fee	8,470.00		Degree in Ag. Tuition Fee	8,470.00	
Degree in Ag. Seat Rent	4,820.00		Degree in Ag. Seat Rent	4,820.00	
Miscellaneous	692.14		Miscellaneous	692.14	
Sale of Garden Crop	1,249.95		Sale of Garden Crop	1,249.95	
House Rent	3,901.24		House Rent	3,901.24	
Night Watch	91.50		Night Watch	91.50	
Jeep hire charges	167.80		Jeep hire charges	167.80	
Furniture Rent	408.05		Furniture Rent	408.05	
	22,586.68			22,586.68	
OTHER ITEMS					
Store Stock Steel	12,461.02		Store Stock Steel		
Store Stock Cement	135.81		Store Stock Cement	135.80	
Store Stock General	664.38		Store Stock General	561.62	
Deposit General	1,03,733.33		Deposit General	98,002.96	

Deposit State Scholarship and Stipend	12,168.00	Deposit State Scholarships and Stipend	12,266.00
Deposit Central Office	4,28,573.88	Deposit Central Office	3,74,861.22
Registration Fee	54.00	Registration Fee	126.00
Advance	15,637.08	Advance	14,579.25
Suspense	161.00	Suspense	161.00
Puja Advance	8,469.95	Puja Advance	13,322.10
	<u>8,31,951.13</u>		<u>8,27,126.76</u>
Opening Cash at Bank—		Closing Cash at Bank—	
State Bank of India	12,581.82	State Bank of India	17,406.19
	<u>8,44,532.95</u>		<u>8,44,432.95</u>

PUBLISHING DEPARTMENT

Balance Sheet as at 31-3-68

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
CAPITAL ACCOUNT			COPYRIGHT		
As per last account		11,00,000.00	As per last account		29,240.00
GENERAL RESERVE			BUILDING AT SANTINIKETAN		
As per last account	4,50,000.00		As per last account		17,350.00
Add : Income from Investment	10,185.63	4,60,185.63	FURNITURE AND EQUIPMENT		
DEVELOPMENT RESERVE			As per last account	57,137.24	
As per last account	5,25,000.00		Add : during the year	853.43	57,990.67
Add : Income from Investment	11,883.24	5,36,883.24	BLOCKS		
ROYALTY EQUALISATION RESERVE			As per last account	47,822.51	
As per last account	3,55,000.00		Less : Written off	17.33	
Add : Income from Investment	8,035.30	3,63,035.30		47,805.18	
			Add : during the year	1,431.08	49,236.26
BUILDING AND PRESS RESERVES			MOTOR VEHICLES		
As per last account	11,37,592.91		As per last account		15,710.95
Add : Income from Investment	25,736.70	11,63,329.61	LIBRARY BOOKS		
STOCK AND STORES RESERVE			As per last account	6,448.27	
As per last account	1,25,000.00		Add : during the year	57.59	6,505.86
	2,829.34	1,27,829.34	DEPRECIATION FUND INVESTMENT		

PROVISION FOR PENSION AND GRATUITY

As per last account 50,000.00
Add : Income from Investment 1,131.73

51,131.73 3% 1st Dev. Loan 1970-75 10,829.25
Face value 12,500/- at cost
4% West Bengal loan 1968
Face value 5,000/- at cost 4,978.75
Face value 15,000/- 14,784.00
4% Govt of India loan 1978
Face value of 16,000/- at cost 16,000.00
2% Govt. of India loan 1946-86
Face value 10,000/- at cost 7,288.50
4% West Bengal loan 1974
Face value 15,500 - at cost 15,461.25
4% West Bengal loan 1976 Face value
18,000/- at cost 17,955.00
7% Fixed Deposit for 5 years with
State Bank of India (due date 16-3-72) 14,000.00
6% Fixed Deposit for 1 year with State
Bank of India (due date 9-3-69) 12,500.00
7% Fixed Deposit for 5 years with
State Bank of India (due date 2-12-72) 15,000.00
1,28,796.75
United Bank of India Ltd., College St.
Branch —Savings a/c. (Depreciation
Fund) 330.10 1,29,126.85

LIABILITIES .

(Sundry creditors, Royalty, Sale Pro-
ceeds of Agency Publications, Establish-
ment charges etc.)

DEPOSITS

Sundry Parties 34,697.66
Staff welfare Fund 2,000.00

DEPRECIATION FUND

As per last account 1,29,026.64

Add : Depreciation charged
during the year 7,141.07
Income from Investment 1,174.71

1,37,342.42

4,07,482.87

36,697.66

INVESTMENT

(100 Shares in Visva-Bharati Samavaya
Samiti Limited @ Rs 100/- each

10,000.00

STOCK-IN-TRADE

Books 6,48,942.49
Patrika 7,043.75

Purchased Books

Binding materials 3,457.43
Paper 765.02
1,47,474.63

8,07,683.32

SUNDARY DEPOSITS, SUSPENSES, ADVANCE ETC.

(1) Deposit with Calcutta Electric Sup-
ply Corporation 281.49

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
Less : Fund reduced by	111·83	1,37,230·59	(2) Advance	7,38,434·16	
			(3) Suspense	519·70	
			(4) Rabindra Jijnasa II	1,615·15	
			(5) Deposit of with General Office	980·00	
			(6) Corpus of various reserves :—	27,02,394·85	34,44,225·35
INCOME AND EXPENDITURE ACCOUNT:			(a) In Govt. securities	1,00,000·00	
Balance brought forward	64,576·58		(b) Deposit (Short Term & Fixed)	18,86,732·87	
Add : Appropriation for 1967-68	968·85		(c) Deposit with (Artha-Sachiya) In current account with State Bank of India a/c. No.2	4,99,143·26	
Less : Appropriation for 1967-68	65,545·43		(d) Advance to the University	2,16,518·72	
	188·50			27,02,394·85	
	65,356·93				
Add : Excess of Income over Expenditure	3,32,344·48	3,97,701·41			
			SALES RECEIVABLE ETC.		
			V.P. Sales Receivable	10,727·29	
			Credit Sales Receivable	41,668·66	
			Patrika : Advertisement Receivable	5,191·88	57,587·83
			INCOME-TAX REFUNDABLE		140·59
			CASH AND BANK BALANCES		
			State Bank of India, Calcutta (Savings a/c.)	24,739·57	
			United Bank of India Ltd., Jorasanko Branch	57,066·27	
			United Bank of India Ltd.,		

College St. Branch.	56,976.92	
United Bank of India Ltd., Bolpur Branch	3,790.71	
Cash -in-hand	11,474.45	
Stamp Stock (Service)	1,868.91	
	<u>1,55,916.83</u>	
Pioneer Bank (in liquidation)	323.05	
Calcutta Commercial Bank (in liquidation)	469.82	
	<u>1,56,709.70</u>	1,56,709.70
		<u>47,81,507.38</u>

47,81,507.38

PUBLISHING DEPARTMENT

Income and Expenditure Account for the year 1967-68

EXPENDITURE	Rs. P.	Rs. P.	INCOME	Rs. P.	Rs. P.
To Purchased books		4,371.65			
Gross value	5,997.75		By Sales :		15,12,803.31
Less : Discount	1,626.10		Gross :	18,43,803.27	
Agency Publications		8,668.60	Less : Commission	3,30,999.96	
Gross value	13,003.20		Advertisement : Patrika		11,453.02
Less : Discount	4,334.60		Subscription : Patrika		1,524.79
Paper		2,11,639.09	Commission on Misc. Royalty		1,116.06
Opening Stock	71,884.66		Interest		1,405.90
Add : Purchased during the year	2,87,229.06		Miscellaneous Receipts		507.09
	3,59,113.72		Packing		627.52
Less : Closing stock	1,47,474.63		Postage		1,654.30
			Freight		1,252.58
Printing Charges		1,07,079.50			
Binding charges		87,223.35			
Drawing, Lettering and Photograph		144.20			
Editing and Proof-reading		322.75			
Honorarium to Contributors :					
Patrika		823.75			
Royalty on Sale of Books		1,98,360.64			
Contribution to General Office		1,28,691.48			
Commission on Advt. : Patrika		904.17			
Packing		2,639.87			
Postage		4,146.87			
Freight		6,205.11			
Cartage and Cooly		564.30			
Contingency and Sundry expenses		2,128.60			
Publicity and Advertisement		14,299.60			
Sales Tax		27.20			
Salary		1,56,441.62			

Dearness allowance		80,242.94		
City Compensatory allowance		16,461.82		
House Rent allowance		19,707.34		
Contribution to Prov. Fund.		13,035.59		
Allowance : Patrika		600.00		
Honorarium to Adviser		2,629.03		
Special allowance		450.97		
Medical aid		6,450.88		
Educational concession		1,522.03		
Temporary appointment and leave arrangement		2,426.93		
Staff Welfare expenses		2,000.00		
Forms and Stationery		2,455.77		
Electric charges		2,038.70		
Telephone charges		6,624.95		
Upkeep and Maintenance		1,305.20		
House-rent		9,297.60		
Municipal Tax		1,553.84		
Trade and Signboard Licence		450.00		
Insurance		1,865.69		
Motor Vehicle Running and Maintenance charges		8,823.69		
Travelling and Conveyance		1,736.60		
Contribution to Office Canteen		6,055.00		
Uniforms		170.82		
Tagore's Birth and Death Anniversary Expenses		481.25		
Bank charges		485.13		
Library : Subscription to Journals and periodicals		13.00		
Bad Debt		7.50		
Depreciation		7,141.07		
Annual Excursion		1,000.00		
Visva-Bharati Patrika : Nandalal Number		12,578.17		
To Opening Stock		7,15,914.92	By Closing Stock :	6,60,208.69
Books	7,10,177.19		Books	6,48,942.49
Patrika	690.87		Patrika	7,043.75
Purchased books	3,888.87		Purchased Books	3,457.43
Binding Materials	1,157.99		Binding Materials	765.02
Excess of Income over Expenditure		3,32,344.48		
		21,92,553.26		21,92,553.26

PUBLISHING DEPARTMENT

Receipts and Payments Account for the year, 1967-68

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
Sales	17,99,960.74	Purchased Books	5,831.42
Advertisement : Patrika	6,849.54	Agency Publications	4,334.60
Subscription : Patrika.	1,524.79	Paper	2,65,580.56
SUNDRY DEBTOR :		Printing	80,398.50
V.P.P. Sales	3,459.25	Binding	73,879.58
Credit Sales	21,286.08	Drawing, Lettering & Photographs	86.20
Advt. Patrika Receivable	2,261.24	Editing and Proof-reading	297.75
Commission on Agency Publications	4,334.60	Royalty	
Commission on Misc. Royalty	1,116.06	(a) R.N.T. Trustees and other authors	16,811.00
Miscellaneous Receipts	507.09	(b) Cont. to General Office	1,28,691.48
Discount on Purchased Books	1,626.10	Commission on Sales	3,30,999.96
Income from Investment	1,405.90	Commission on Advt. Patrika	295.60
Packing	627.52	Hon. to Contributors : Patrika	823.75
Postage	1,654.30	Packing	2,639.87
Freight	1,252.58	Postage	4,146.87
Subscriptions to Provident Fund	12,974.06	Freight	6,205.11
Staff Welfare Fund	2,000.00	Cartage and Cooly	564.30
		Contingency and Sundry Expenses	2,033.60
		Publicity and Advertisement	11,498.25
		Sales Tax	27.20
		Salary	1,43,177.65
		Dearness allowance	73,356.94
		City Compensatory Allowance	15,103.93
		House Rent Allowance	18,007.09
		Allowance : Patrika	550.00
		Honorarium to Adviser	2,129.03
		Special Allowance	410.97
		Temporary Appointment	2,070.93
		Contribution to Provident Fund	11,905.49
		Subscription to Provident Fund	12,974.06
		Contribution to Office Canteen	6,055.00
		Annual Excursion	500.00
		Educational Concession	1,522.03
		Medical Aid	6,063.01
		Uniforms	170.82
		Travelling and Conveyance	1,736.60
		Forms and Stationery	2,072.63

Advance	3,15,460.06
Suspense	35,910.76
Imprest	610.69
Deposit	92,930.75
Profit and Loss Appn. A/c.	968.85
Depreciation Fund	8,315.78
Depreciation Fund Investment	15,094.50
Depreciation Fund—	
Savings A/c. United Bank of India Ltd.	12,500.00
Corpus of Various Reserves	25,42,592.91
General Reserve	10,185.63
Development Reserve	11,883.24
Royalty Equalisation Reserve	8,035.30
Building and Press Reserve	25,736.70
Stock and Store Reserve	2,829.34
Provision for Pension and Gratuity	1,131.73
Opening Balance as on 1-4-67	1,84,109.09

51,32,135.18

Telephone charges	5,725.30
Electric charges	1,907.80
House Rent	7,572.80
Municipal Tax	1,553.84
Trade and Signboard Licences	450.00
Upkeep and Maintenance	1,093.45
Motor Vehicle Maintenance Charge	7,744.92
Insurance (Fire etc.)	1,865.69
Tagore's Birth and Death Anny. Expenses	481.25
Library: Subscription to Journals	13.00
Library: Binding of Books and Magazines	nil
Bank Charges	485.13
Staff Welfare Expenses	2,000.00
Bad Debt	7.50
Depreciation	7,141.07
Payment of last year's liabilities	1,32,130.78
Furniture and Equipment	154.55
Blocks	1,031.75
Library Books	57.59
Income Tax Refundable	140.59
Rabindra Jijnasa	1,615.15
Visva-Bharati Patrika : Nandlal Number	12,227.75
Advance	7,89,670.49
Suspense	36,282.62
Profit and Loss Appn. A/c.	188.50
Deposit	88,522.80
Deposit with General Office	980.00
Depreciation Fund—	111.83
Depreciation Fund Investment	27,500.00
Savings A/c. United Bank of India Ltd.	
Depreciation Fund	11,422.70
Corpus of Various Reserve	26,20,394.85
Closing Balance as on 31-3-68	1,56,709.70

51,32,135.18

[No. Act. 535C.1
S. K. MAJUMDAR,
for Registrar.

MINISTRY OF LABOUR, EMPLOYMENT AND REHABILITATION

(Department of Labour and Employment)

New Delhi, the 28th April 1969

S.O. 1766.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Jabalpur, in the matter of an application under Section 33A of the said Act from Shrimati Parnia Kolin which was received by the Central Government on the 22nd April, 1969.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR.**

CAMP--SATNA

Dated 8th April, 1969

PRESENT :

Shri G. C. Agarwala.—Presiding Officer.

CASE No. CGIT/LC(A)(12) of 1968

PARTIES :

Smt. Parnia Kolin Wife of Ram Prasad Kol Gurh.

Vs.

Sutna Stone and Lime Co. Ltd., Satna Siding, Satna (M.P.).

APPEARANCES :

For Applicant.—Shri Chandra Sekhar Tiwari, General Secretary, M. P. Stone and Lime Mazdoor Sangh.

For Opp. Party.—Shri Y. C. Sharma, Personnel Officer, Sutna Stone and Lime Co. Ltd., Satna.

Industry: Stone and Lime

District Satna (M.P.).

AWARD

This is a complaint under Section 33-A I.D. Act by Smt. Parnia Kolin against M/s. Sutna Stone and Lime Co., Satna Siding alleging that during the pendency of Reference Case No. CGIT/LC(R)(3)/68 with which she was a concerned workman, her services were terminated by the opposite party with effect from 5th July, 1968. The opposite party contended that there was no termination but because of continued absence of the applicant without leave there was an automatic termination and Section 33 I.D. Act is not attracted. After issues were framed in the case some evidence was also recorded but ultimately the parties compromised the matter, terms of which are reproduced in the annexure. The management have agreed to take back the complainant and have made an *ex-gratia* payment of Rs. 100. The matter as prayed is decided in terms of compromise settlement.

Sd./- G. C. AGARWALA,

Presiding Officer.

8-4-1969

ANNEXURE

**BEFORE THE HON'BLE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL,
JABALPUR.**

REF. CASE No. CGIT/LC(A)(12)/68 of 29/30-10-1968

PARTIES :

Parnia Kolin Wife of Ram Prasad Kol Gurh.

Versus

Sutna Stone and Lime Company Ltd.

The applicant begs to submit as under:-

1. That the applicant submitted an application under section 33-A of the Industrial Disputes Act on 17th October, 1968, giving rise to the aforesaid Suit.
2. That the Management has agreed to allow me to resume duty forthwith; and the aforesaid Management has also agreed as a special case that the continuity of my service will not be deemed to have been broken due to my absence from duty during the period 3rd July, 1968, to 16th March, 1969.
3. That the Management has paid me to-day an *ex-gratia* amount of Rs. 100 (Rupees One Hundred only).
4. That in view of the submissions made above, the applicant begs permission of the Hon'ble Tribunal to kindly treat the aforesaid matter as having been mutually settled on terms set out above.

L. T. I. of Parnia Kolln.
Parnia Kol'in Wife of
Ram Prasad Kol Gurh.

Witnesses:

1. Sd./- Chandra Sekhar Tiwari.
2. Sd./- Ram Prasad Kol Gurh.

Management agrees to the terms mentioned above.

For Sutna Stone and Lime Co. Ltd.

Sd./-
General Manager,
Sutna Stone and Lime Co. Ltd.,
Satna Siding, Satna (M.P.).

Presented and verified before me

Sd./-
(G. C. Agarwala)

8-4-1969

Sd./- Chandra Sekhar Tiwari.

Sd/ Y. C. Sharma.

PART OF THE AWARD

Sd./- G. C. AGARWALA,
Presiding Officer.
8-4-1969.

[No. 36/16/69-LRI.]

S.O. 1767.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the National Tribunal, Calcutta in the industrial dispute between the employers in relation to the Hindustan Machine Tools I, Bangalore, Hindustan Machine Tools II, Bangalore Hindustan Machine Tools IV, Kalamassery and their workmen, which was received by the Central Government on the 19th April, 1969.

NATIONAL TRIBUNAL AT CALCUTTA.

REFERENCE No. INT-6 of 1967

PARTIES:

Employers in relation to the :—

Hindustan Machine Tools I, Bangalore.

Hindustan Machine Tools II, Bangalore.

Hindustan Machine Tools IV, Kalamassery,

AND

Their workmen.

PRESENT :

Shri B. N. Banerjee.—Presiding Officer.

APPEARANCES:

- On behalf of Employers.—Shri B. Narayanswamy, Advocate and Shri Ashoke Sen, Counsel—Instructed by Mr. P. P. Bopanna, Advocate.
- On behalf of Workmen.—1. Shri V. G. Row, Counsel with Shri M. C. Narasimhan, Advocate—for H.M.T. Employees' Association, Bangalore.
2. Shri V. G. Rolu, Counsel—for HMT Employees' Federation and HMT Karmik Sangh, Pinjore.
3. Shri N. Sreekanthan Nair—for HMT Employees' Union, Kalamassery.
4. Shri C. M. Stephen with Shri V. P. Marakkur—for HMT Workers' Congress, Kalamassery.
5. Shri N. Keshavan—for HMT Karmik Sangha, Bangalore.
6. Shri T. E. Kalidas—for HMT Watch Factory Employees' Union, Bangalore.

Industry: Machine Tools.

AWARD

By order No. 4/138/67-LR. III dated October 17, 1967, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) referred the following industrial disputes between the employers in respect of the establishments specified in Schedule I below and their workmen, to this tribunal, for adjudication, namely:—

SCHEDULE I

- (1) Hindustan Machine Tools I, Bangalore.
- (2) Hindustan Machine Tools II, Bangalore.
- (3) Hindustan Machine Tools IV, Kalamassery, Kerala.

SCHEDULE II

- (1) Whether the demand of the workmen in the Hindustan Machine Tools I and II at Bangalore for payment of bonus at the rate of 20 per cent of their salary for the year 1966-67 is justified? If not, to what quantum of bonus are they entitled?
- (2) Whether the workmen of the Hindustan Machine Tools at Kalamasseri, Pinjore and Hyderabad are entitled to any bonus and if so, what should be the quantum of such bonus?
- (3) Whether the demand of the workmen of the Hindustan Machine Tools I and II at Bangalore and of the Hindustan Machine Tools IV at Kalamasseri that the bonus should be calculated on the basis of a consolidated Profit and Loss Account for all the units and all activities and not on the basis of Profit and Loss Accounts of the separate units and separate activities is justified?"

Although in Schedule I of the order of reference, the establishments of Hindustan Machine Tools Ltd., at Pinjore and at Hyderabad and also the establishment known as Hindustan Watch Factory at Bangalore were not mentioned, copies of the order of reference were sent by the Government of India to the Labour Unions of the omitted establishments as well, as appears from the letter of the Central Government to this tribunal, dated November 9, 1967, which I set out below:

"I am directed to forward herewith a copy of the list of Individual Labour Unions of the units of the Hindustan Machine Tools Ltd., to whom copies of this Ministry's Order dated the 17th October, 1967 have been forwarded in connection with the above dispute.

The addresses of Individual Labour Unions of all units of H.M.T. Ltd.

HMT I and II, Bangalore

- (1) HMT Karmik Sangha (INTUC) Regd. No. 347, HMT Post, Bangalore-31.
- (2) HMT Employees' Association (AITUC) Regd. No. 120, 70-A, A.S. Char St., Bangalore-2.

HMT III, Pinjore

- (1) HMT Karmik Sangh, Pinjore (Haryana State).
- (2) Staff Welfare Association (IND), Pinjore (Haryana State).

HMT IV, Kalamassery

- (1) HMT Employees' Union, Regd. No. 71/64, Kalamassery P.O. (KERALA).
- (2) HMT Workers' Congress, Kalamassery (Kerala).

HMT V, Hyderabad

- (1) HMT Employees' Union (INTUC), Regd. No. 2702, Balangar, P.O. Myderabad 37.
- (2) HMT Workers and Staff Union, 100, Jawahar Nagar, Hyderabad-29.

HMT Watch Factory, Bangalore

- (1) HMT Watch Factory Employees' Union (INTUC), Regd. No. 595, HMT P.O., Bangalore-31."

Notices inviting written statements were also sent to all the above labour unions by the then Presiding Officer of this Tribunal.

2. This reference has a checkered career. The reference was registered before this tribunal on October 21, 1967. My learned predecessor in office held one sitting of the tribunal at Bangalore on January 15 and January 16, 1968, marked certain documents as exhibits, partly examined Nageswar Rao, Controller of Finance, and then passed the following order:

"At this stage, the representatives of the unions join in representing to the Tribunal that as they did not receive copies of the consolidated balance-sheets previously, they must have at least two weeks' adjournment to examine the balancesheets with the help of auditors of their own. They also desire that copies of balancesheets of all the different units be made over to each of them, as the copies of the balance-sheets of their own separate units will not enable a proper check.

The management is directed to prepare additional sets of balance sheets of the different units, and to supply balance sheets of all units to representatives of unions of each unit, less the copies supplied to-day.

The representatives of the unions also want that copies of written statements of other unions, and of rejoinders by the management to each written statement, should also be sent to them. Accordingly, the unions are directed to send copies of their written statement to all other unions, and the Management is directed to send copies of their rejoinders to all the Unions.

The case is adjourned *sine die*. Parties will be informed in due course of the next date fixed for hearing."

My learned predecessor retired from office in the early part of February, 1968. I joined this Tribunal on July 23, 1968, but the case was transferred to me by an order dated September 7, 1968 which again was received by me on October 7, 1968. Thereafter, the hearing of the case was resumed by me, at Bangalore, on and from November 25, 1968 and the hearing was concluded on November 28, 1968. Mr. Narayanswamy appeared on behalf of Hindustan Machine Tools Ltd., at that time. After the tribunal had come back to Calcutta, an application was received from the management therein pleading:

"It is respectfully submitted that the above terms of reference involve very important question of law and fact relating to the Payment of Bonus to the workmen of the second party specially in regard to the provisions of the Payment of Bonus Act viz., Section 3 and 16 and also the provisions of the Companies Act but all the points put forward by the representatives of the workmen could not be met with the available time."

The other ground pleaded was that because the company was a Government company in the Public Sector, a decision in the reference would have far-reaching consequences on the policies of the second party as well as other Public Sector Undertakings in the country and "grave prejudice would be caused to the interest of the second party due regard being had to the financial implications in the above case." In fairness, the applicant company offered to pay to the labour unions

their costs of coming to Calcutta for being present at the further hearing. On that application, I passed the following order:—

"I fail to understand, if all the points had not been met, why did the learned Counsel resume his seat! The only way in which I can understand the application is that the learned Counsel was not prepared to meet the arguments advanced by the other side then and there and could think of nothing more on the spot. Having thought over the matter, he became wiser after the event and now wants to make further submissions. If that be so, I would have expected him to have stated this candidly and not to have made the prayer in the way done.

The other ground pleaded does not appeal to me. A Government company is not entitled to any special consideration before a judicial Tribunal. As a party to a *Lis*, it is entitled to as much consideration as any other party deserves.

However, if the employer company is prepared to pay all costs of the representatives of the workmen at its different units at Bangalore, Hyderabad, Kalamassery and Pinjore and also of the workmen of the Watch factory at Bangalore (which is not treated as a unit), as offered by itself, then I am prepared to fix a time for further hearing of the reference at Calcutta. But before I make that order, I require the employer company to satisfy me that it has paid or arranged for payment of the costs estimated by each of the units and by the workers of the Watch Factory for coming to Calcutta to meet the further arguments advanced on behalf of the company. If such evidence can be produced before me within three weeks of the date of this order, I shall fix a date and time for further hearing of the reference at Calcutta."

On the quantum of costs to be paid, the parties could not agree. At least, I thought it best to pass an order, on January, 20, 1969, to the following effect:

"It appears from the information sent to me that Hindustan Machine Tools Ltd., has failed to arrive at an agreed figure of costs by negotiation. The reasonableness of the amount of costs offered by the Hindustan Machine Tools Ltd., is again disputed by workmen. In these circumstances, I shall exercise my power under Section 11(7) of the Industrial Disputes Act and settle reasonable costs, after further arguments have been heard, regard being had to the time consumed in arguments. Be it understood that there is no schedule of fees for lawyers before this Tribunal"

The case taken up for further hearing on February 24, 1969, and the hearing was concluded on February 26, 1969. Mr. A. K. Sen, Counsel, with Mr. Bopanna Advocate, appeared for the Hindustan Machine Tools Ltd., this time and I was asked to proceed on the basis that Mr. Sen's arguments were in substitution of and not in supplement of Mr. Narayanswamy's arguments. I shall therefore refer to Mr. Sen's arguments only.

3. Before I proceed further, I need state here that in trying to understand the points of reference as in Schedule II, I felt two initial difficulties. Item (1) in Schedule II reads that the dispute is between the workmen of Hindustan Machine Tools, I and II units at Bangalore and their employers for payment of bonus at the rate of 20 percent of their salary for the year 1966-67 only. In other words, the difficulty that I felt was whether I was not called, in item (1), to decide similar claims, if any, by the workmen of Hindustan Machine Tools Units I and II for any other year. In item (2) in Schedule II, the difficulty that I felt was the 'year' in respect of which this adjudication should take place, no year being actually mentioned.

4. Mr. V. G. Rau, learned counsel for HMT Employees' Association, Bangalore, contended that if the terms of reference left anything more to be desired, I should go to the pleadings and be assured of the extent of the dispute therefrom. In this context, he invited my attention, firstly, to the case of *Delhi Cloth and General Mills Company Ltd., and their workmen* (1967) 1 LLJ, 423. In that case, one of the contentions before the Supreme Court was whether 'in order to fix the ambit of the dispute it was necessary to refer to the pleadings of the parties.' In upholding this argument G. K. Mitter, J. observed:

"In our opinion, the tribunal must, in any event, look to the pleadings of the parties to find out the exact nature of the dispute, because in most

cases the order of reference is so cryptic that it is impossible to cull out therefrom the various points about which the parties were at variance leading to the trouble. In this case, the order of reference was based on the report of the conciliation officer and it was certainly open to the management to show that the dispute which had been referred was not an industrial dispute at all so as to attract jurisdiction under the Industrial Disputes Act. But the parties cannot be allowed to go a stage further and contend that the foundation of the dispute mentioned in the order of reference was non-existent and that the true dispute was something else. Under S. 10(4) of the Act it is not competent to the tribunal to entertain such a question."

Mr. Row also invited my attention also to an earlier judgment of the Supreme Court in *State of Madras vs. C. P. Sarathi* (1953) 1 LLJ 174, in which M. Patanjali Sastri, CJ, observed:

"The rules framed under the Act provide for the tribunal calling for statements of their respective cases from the parties and the dispute would thus get crystalised before the tribunal proceeds to give its award."

I note with satisfaction that the learned advocates for the employer also did not dispute the proposition of Mr. Row that if there was any difficulty in interpreting items (1) and (2) of Schedule II of the reference, I should resort to the pleadings and try to resolve the difficulty.

5. Now, there are two written statements filed by different trade unions of Units No. I and II of Hindustan Machine Tools at Bangalore. From both the written statements I find that for the years 1964-65 and 1965-66 the workmen were paid bonus at the rate of 20 per cent. and that there is no further dispute in respect of any year prior to the year 1966-67, so far as item (1) in Schedule II is concerned. Turning to the written statements filed by the workmen of the Pinjore, Kalamassery and Hyderabad units of Hindustan Machine Tools, that is to say unit Nos. III, IV and V, I find that in respect of item (2) of Schedule II of the reference, the Pinjore workmen claimed bonus for the years 1963-64, and 1964-65 according to the Full Bench formula and for the years 1965-66 and 1966-67 according to the provisions of the Payment of Bonus Act, 1965; the workmen of Kalamassery unit claimed bonus with effect from the years 1963-64 onwards on the basis of bonus paid and payable to the Bangalore workers; the workmen of Hyderabad unit claimed bonus at 20 per cent of annual earnings for each of the years 1965-66 and 1966-67. The workmen of the Watch Factory are getting bonus at the maximum rate, that is to say at 20 per cent. They did not want more but preferred to take an individualistic stand and urged in their written statement:

"We pray that the contention of the unions which are claiming annual bonus on the basis of the consolidated balance-sheets and profit and loss accounts has to be rejected."

Now, reading the pleadings along with the order of reference I hold that in item (1) of Schedule II the demand is limited to the year 1966-67 only. But so far as item No. (2) in Schedule II is concerned, the claim of the workmen of the Hindustan Machine Tools at Kalamassery, Pinjore and Hyderabad are spread over the years as respectively pleaded in their written statements, hereinbefore referred to.

6. I now turn to the merits. But before I do so, I need remind myself about the gradual evolution of the Hindustan Machine Tools Limited from its inception to its present position, namely, an organisation with different units working in different parts of India. It is necessary for me so to do because much depends upon the question whether the different units of Hindustan Machine Tools Ltd., are independent units or are mere dependant branches of the parent body.

7. It is well known that for a country which has embarked upon industrialisation, manufacture of machine tools is necessary to aid the build up of capital equipments. Mainly with the intention of conserving foreign exchange by reducing import of various types of machine tools progressively, the Government of India caused incorporation of Hindustan Machine Tools Ltd., in the year 1953 (vide Exts II. and H1). The share capital was entirely subscribed by the Government of India, at first at Rs. 3.9 crores, which later on rose to Rs. 12 crores, being the total amount of the authorised capital by the company. The first factory was started at Bangalore and soon became engaged in profitable manufacture of machine tools, such as, Lathes, Radial Drills, Grinding machines, Turrets, Milling machines, Special Purpose machines etc. The second machine tool factory was also established at Bangalore as appears from the following extract from the

Director's Report to shareholders at the annual general meeting held on 1st August, 1962, Ext. A:

"The Second Machine Tool Factory in Bangalore designed to double the output to 2,000 machines per annum, the construction of which was completed in 14th months, ten months ahead of schedule, was inaugurated by the Prime Minister on the 28th July, 1961. This Second Factory described as a 'Gift to the Nation' was built without any financial assistance from the Government and entirely from the internal resources. It was also built entirely by Indian Engineers without any foreign technical assistance or collaboration as your Company was completely Indianised in 1959. As a consequence of the commissioning of this Second Factory during the course of the year under review, the production of the combined factories increased to 1,251 machines as against 1,002 machines from the first factory during the previous year."

In the same report, the shareholders were further told about the establishment of a third machine tool factory at Pinjore in the Punjab, as appears from the following paragraph of the said report:

"A Third Machine Tool Factory and township is to be built at Pinjore in the Punjab by your Company at an estimated cost of Rupees Ten Crores. Approximately 850 acres of land is being acquired in stages for this project and ground levelling operation are in progress. Orders for imported machinery and equipment for this Pinjore Project have already been placed. A Master Plan for the Main Factory as well as the Township has been prepared and construction of the factory and township is expected to commence in July, 1962."

Also the report contained information about the establishment of a Watch Factory at Bangalore. The relevant extract from the report is set out below:

"The construction of the Watch Factory was delayed by several months as a result of an unforeseen defect in the title to the land originally selected for the Watch Factory. In order to avoid further delay, it became necessary to select a new location, acquire the land and level it for the Watch Factory. This was undertaken and the construction commenced on the new site in September, 1961. The first phase of the factory building is expected to be completed by September, 1962, and manufacturing operations are expected to commence in October, 1962. Orders for the machinery for the Watch Factory were placed to the value of Rs. 91.5 lakhs. The Plant and Machinery, which were specially manufactured after orders were placed have started arriving at the site for installation.****

An advance of Rs. 150 lakhs has been received from the Government of India for the construction of the Watch Factory buildings and other civil works valued at Rs. 25.2 lakhs, the machinery ordered to the value of Rs. 91.5 lakhs for which Letters of Credit have been opened and for working capital for the assembling operations. Of this advance, Rs. 1 crore has been converted into Share Capital on 5th May, 1962 by issue of 10,000 Ordinary Shares of Rs. 1,000 each to the President of India."

In the report of Directors to the shareholders at the annual general meeting held on August 1, 1963, Ext. A(1), the progress made by the Machine Tools Factories No. I and II at Bangalore was described in the following language:

"The production of the two Machine Tool Factories in Bangalore registered a record output of 165 machines during November, 1962 following the declaration of the emergency against the previous recorded production in any month of 145 machines during March, 1962. This rate of production of 165 machines per month was maintained for the remainder of the financial year and since, thereby achieving substantially the full production capacity of 2,000 machines per year for the combined factories, 15 months after the inauguration in July, 1961 of the second factory by the Prime Minister and 17 months ahead of schedule."

The progress made by the third factory at Pinjore is described in the report as follows:

"Work on the Third Machine Tool Factory at Pinjore in the Punjab commenced with ground levelling operations on the 2nd May, 1962, immediately after possession of a portion of the land was made over to your Company by the Punjab Government in April, 1962*** The main factory buildings, however, will be ready for installation of the machines by the middle of the year 1963. Plant and machinery has commenced arriving at the site.** The factory is expected to be ready for commencement of production before the end of the year 1963, i.e., about eighteen months after the land being made available to your Company. This third factory, like the second one at Bangalore, is being designed, built and commissioned entirely by Indian personnel without any foreign collaboration or foreign assistance.

An advance of Rs 175 lakhs has been received in three instalments from the Government of India for the setting up of the Third Machine Tool Factory at Pinjore. Against this, 2,500 shares of Rs. 1,000 each for a total value of Rs. 25 lakhs were issued on the 10th March, 1963, raising the issued Share Capital from Rs. 6.31 crores to Rs. 6.50 crores. In respect of the balance of Rs. 150 lakhs received late in the financial year in February and March, 1963, an application has been made to the Controller of Capital Issues for issue of consent order and as soon as this consent is received the issued Share Capital will be increased by Rs. 144 lakhs from Rs. 6.56 crores to a round figure of Rs. 8.00 crores by the issue of 14,000 ordinary shares of Rs. 1,000 each."

The description of the advancement made by the Watch Factory at Bangalore is to be found in the following paragraph of the report:

"The construction of the Watch Factory buildings was completed within thirteen months in October, 1962, and the Plant and Machinery for the first phase of production was installed in the new buildings during November, 1962. The assembly operations which had commenced temporarily in the Machine Tool Factory building was shifted in December, 1962 to the new permanent buildings. During the year 51,362 watches were assembled out of imported components and 36,059 watches were sold. Indigenous manufacture of components commenced from January, 1963 with the manufacture of 25 components making 48 per cent of the total components, i.e., the Watch Factory was commissioned within sixteen months of the commencement of construction in 1st September, 1961, when the land required was made available finally by the Mysore Government. Indigenous manufacture of 33 components making 54 per cent of the components was achieved from April 1963. Production is at present running at the rate of 500 watches per day."

The report contains information about the establishment of two more factories, one at Kalamassery in Kerala and another at Sanatnagar, Secunderabad at Hyderabad. The information in respect of the proposed two factories, as contained in the report, is set out below:

"A Fourth Machine Tool Factory and Township is to be built by your Company at Kalamassery in Kerala, eight miles from the Cochin Harbour, at an estimated cost of Rs. 7.5 crores and the approval of the Government of India for this project was obtained on the 1st of April, 1963. Approximately 900 acres of land is being acquired in stages for this Project and is being made available by the Kerala Government as a gift. A portion of the land measuring about 60 acres for the factory was made available to your Company by the Kerala Government in April, 1963, and ground levelling operation on the factory site commenced in the same month. The master plan for the main factory as well as the township are under preparation and the construction of the factory and the township is expected to commence immediately after the monsoons.**** The total capital cost of Rs. 7.5 crores in respect of this Fourth Machine Tool Project is expected to be provided entirely from the internal resources of your Company and no part of the Capital cost will be borne by the Government. The Fourth factory like its two predecessors, will also be planned, built and commissioned entirely by Indian personnel without any foreign collaboration or assistance.

A proposal to establish a Fifth Machine Tool Factory in Sanatnagar, Secunderabad, with the foreign exchange credit to be made available by the Government of Poland, is under examination and discussion."

The Directors report to the shareholders at the annual general meeting held on August 17, 1964, Ext. A(2), described the progress of Machine Tools Factories No. 1 and II at Bangalore, the third Machine Tool factory at Pinjore and the Fourth Machine Tool Factory at Kerala in the following language:

"Production in the two Machine Tool Factories in Bangalore was maintained at full capacity during the year achieving a production equivalent to 2,000 standard machines. The production lines were further diversified by addition of Turret Lathes and Special Purpose Machines.

Orders for 2,270 machines were booked during the year as against orders for 2,137 machines booked during the corresponding period last year. Despatches increased to 1,982 machines during the year registering an increase of 18 per cent.*"

Third Machine Tool Factory at Pinjore in the Punjab was inaugurated by the late Shri Jawaharlal Nehru, Prime Minister of India, on 23rd October, 1963. The factory commenced production within 17 months of breaking the ground on 2nd May, 1962. Just as in the case of the Second Factory at Bangalore this Third Factory was also designed, built and commissioned by Indian personnel without any foreign collaboration. This factory at Pinjore is scheduled to produce Machine Tools of the Milling family.*"

Out of the total requirement of 900 acres of land to be gifted by the Government of Kerala for the project, 60 acres of land required for the construction of the factory was handed over to the Company on 29th April, 1963. The rest of the land is being made available by the Government of Kerala in stages. Construction of factory buildings commenced in July, 1963, and these will be ready for installation of machines and equipment which have started to arrive at the site from June, 1964."

So far as the Watch Factory at Bangalore is concerned, it was stated in the report that the Factory continued to make good progress with indigenous manufacture increased by 60 per cent. by the end of the year. The Fifth Machine Tool Factory at Hyderabad, Andhra Pradesh, also made good progress as well appear from the following passage in the report:

"The Company has undertaken to build the Fifth Machine Tool Factory at Hyderabad, which will be the fourth machine tool factory to be built and commissioned by Indian personnel, at an estimated cost of Rs. 7.75 crores. The approval of the Government of India for the project was received on 3rd December, 1963. A part of the requirements of foreign exchange for the project was released in May, 1964. Approximately 645 acres have been made available out of the 900 acres of land to be gifted by the Government of Andhra Pradesh.** Construction work in the factory buildings commenced by the end of May, 1964, and the factory is expected to go into production by the end of the year 1965, thereby maintaining a rate of construction and commissioning of one factory every year since the year 1961. The Fifth Machine Tool Factory will in its first phase produce Special Purpose Machines and other Metal Forming and Gear Cutting Machines. The capital expenditure for this project will be provided by the Government. But all future factories to be built at the rate of one every year are expected to be financed entirely from the internal resources of your Company after paying a reasonable dividend."

In the Directors report to the shareholders at the annual general meeting held on October 29, 1965, Ext. A(3), the progress of Machine Tools Factories Nos. I, II, III, IV and of the Watch Factory at Bangalore was described in the following language:

"The Machine Tool Factories I and II, Bangalore, operated at a higher efficiency achieving a record level of production of 2,070 machines compared with 1,983 machines in the previous year. The production includes 12 Special Purpose Machines manufactured to meet the growing demand of the Indian Industries for sophisticated machine tools

of higher value which are ideally suited for economic and mass production of engineering and consumer goods.

The production of HMT III, Panjore, was 60 all-electric Heavy Duty Milling Machines which are the first of this type to be manufactured in India and incorporate the more recent developments in high production milling technology.

Trial production commenced in HMT IV, Kalamassery, on 2nd October, 1964, even though all the essential machinery required for the manufacture was not received. Despite this limitation, the Factory assembled 40 H22 Lathes with the assistance from the Bangalore Factories. Manufacture of High Precision and General Purpose Lathes has been transferred from HMT I and II Factories at Bangalore to HMT IV, Kalamassery with a view to eventually specialise in the manufacture of a complete range of Turning machines in the Kalamassery Unit.

The production at Watch Factory, Bangalore, was 1,95,048 watches compared with 1,21,602 watches in the previous year. The Company could not achieve its target production of 2,25,000 watches during the year owing to the non-availability of foreign exchange to import raw materials and components. The position for 1965-66 is not very encouraging and we should anticipate a substantial shortfall in our original target of 3,00,000 watches."

In respect of the Hyderabad Factory it was reported:

"The factory buildings of HMT V, Hyderabad, are expected to be completed by October, 1965, and the erection of plant and machinery will commence from June-July, 1965. The factory is expected to commence trial production in December, 1965 and will specialise in the manufacture of Single and Special Purpose Machines, Transfer Lines and Gear Cutting Machines."

In the report of the Directors to the Shareholders at the annual general meeting held on September 23, 1966, Ext. A(4) there was the heartening news of the Hyderabad factory being formerly put into commission on December, 27, 1965. The Directors report to the shareholders for the year 1966-67, Ext. A(5), described productions and expansion position of the company in the following language:

"Production for the second year in succession had to be progressively regulated in accordance with demand to avoid large accumulation of stocks in the Machine Tool Factories. Production in the Machine Tool Factories I and II, Bangalore, was 1,668 machines as compared with 1,512 machines during the previous year. Production at HMT II, Pinjore, was 287 Milling Machines as against 205 during the previous year. Production at HMT IV, Kalamassery, rose to 673 machines compared with 331 machines produced in the previous year.

Special Purpose Machines produced in the Fifth Machine Tool Factory at Hyderabad came out of the assembly lines from May, 1966. During the year the factory produced 37 Special Purpose Machines and accessories valued at Rs. 90 lakhs.

The production of Watches was restricted to 2,40,100 owing to the limited foreign exchange made available for importing the raw materials, jewels and springs. The output for the year 1967-68 will again depend upon the availability of foreign exchange.

In view of the present slump in the Machine Tool Industry, duplication of Pinjore and Kalamassery Machine Tool Factories contemplated in the Fourth Plan have been deferred till the demand picks up. In the circumstances it is suggested that the Government may reappraise the demand for new machine tool plants while a very large capacity remains unutilised with the Company.

In view of the rising demand for Watches it is proposed to request the Government to approve the expansion of the Watch Factory during the Fourth Plan period for increasing the annual output to 5 lakh Watches."

The above description, set out from the different Annual Reports, is consistent with the view that the different units grew out of the parent body. Units II and IV were built entirely out of the internal resources of the company. For the building up of Unit III, the Government of India subscribed further to the

issued capital of the company. For the construction of unit No. V and the Watch Factory, the Government of India provided the capital expenditure to the company—a part of the advance for the Watch factory was later on converted into Share capital.

8. M. Nageswara Rao, Controller of Finance of the employer company, who gave evidence, also admitted the evolution of Hindustan Machine Tools Ltd., into different units and gave the following dates of starting and beginning of production unit by unit:

"The H.M.T. was incorporated in 1953. The unit one started in 1953 but production and sale began in 1956-57. No. 2 unit of Bangalore was started in April, 1960. Production and sale from that unit started in May, 1961. The third unit at Pinjore in Harijana started in May, 1962. Production and sale at that unit started in the year 1964-65. The 4th unit at Kalamassery started in July, 1963. Production and sale started at that unit from 1965-66. The 5th unit of the H.M.T. at Hyderabad was started in May, 1964 and production and sale at that unit started in 1966-67. The watch factory at Bangalore was started in September, 1961 and indigenous production of watches started in 1963."

He, however, wanted to impress upon the Tribunal that units I and II at Bangalore were one and the same unit or establishment but units III, IV and V and the Watch Factory were different and independent units and workmen in each of such units should be paid such bonus as each of such units earned, as was being so long done. I set out below certain extracts from his evidence:

"Each unit has its own accounts department and the department maintains its own accounts. HMT 1 and 2 units is treated as one for the purpose of maintenance of accounts; HMT 3, 4 and 5 and the watch Factory are separate and they all maintain separate accounts. From the very inception we have been following this practice. Our accounting year is from April to March. At the end of each accounting year, each unit prepares its separate annual accounts. The annual accounts of each unit are audited at the unit itself by the Statutory auditors as well as by the Government auditors. The profit and loss account as well as the balance-sheet is audited by the Statutory auditors and the Government auditors. HMT 2 is largely an expansion of HMT 1 at the same location. The personnel service, the accounting service, the production management and technical services are common to HMT 1 and 2. For all practical purposes the 2 units at Bangalore is one. The Watch Factory has its own location at the distance of about 3 furlongs from the site of HMT 1 and 2. The watch factory has its personnel and accounts and everything separate from HMT 1 and 2. The other units have completely independent services in no way connected with HMT 1 and 2. The unit accounts including the Profit and Loss account are received at the Head office. We add up all the figures and put them in the form required by the Companies Act and prepare consolidated Profit and Loss account and balance-sheet. I produce the annual report of the Hindustan Machine Tools Company containing the consolidated balance-sheet and Profit and Loss account from 1961-62 to 1966-67. (Exts. A to A5). I also produce the separate balancesheets and profit and loss account of HMT 1 and 2, HMT 3 at Pinjore HMT 4 at Kalamassery, HMT 5 at Hyderabad and Bangalore Watch Factory for the years ending 31st March, 1964, 31st March, 1965 and 31st March, 1966, and 31st March, 1967, (Exts. B to F). The separate accounts of each unit are normally signed by the auditors of the company and not by the Manager or the Director. The consolidated balancesheet and Profit and Loss account which are prepared according to Companies Act are signed by the Directors as well as the Chartered Accountants who audit the accounts. Ext. B to F are true copies of the balancesheets and Profit and loss accounts of the units and the true copies have been certified and signed by M. K. Dandekar and Co., Chartered Accountant, and by me i.e., the true copies of the balancesheets for the year ending 31st March, 1967 which also show the figures for the year ending 31st March, 1966, are signed by M. K. Dandekar of M/s. M. K. Dandekar and Co., and the copies of the balancesheets for the year ending 31st March, 1965, which also contain the figures for the year ending

31st March, 1964, are signed by me as true copies. M/s. M. K. Dandekar and Co., are our current auditors, the previous auditors were M/s. Fraser Ross and Company upto and including the year 1963-64. From 1964-65 M/s. M. K. Dandekar and Co., are our auditors, * * * * When a new unit is started they sent us an estimate of money required once every month or one every three months. From the total money at the disposal at the head office including share capitals, reserves and surplus, loans, etc., we allocate to the unit whatever they need. The money which is sent to the unit is shown as the Head office current accounts, in the particular unit account. At the head office an account of the allocation is maintained, but the unit shows the money received from the Head office under the head 'Head office current account'. In the consolidated balancesheet and profit and loss account under Company's Act the Head office current accounts disappear. In the consolidated accounts the Head office current account balances shown in the unit accounts are replaced by share capitals, loans and reserve and surplus.

To Tribunal:

***Units I and II and also the Watch Factory earned profit in 1966-67. Other units, namely, Units III, IV and V worked at a loss in the year 1966-67. Thus, to pay bonus to units III, IV and V will be placing heavy burden on the company. For the year 1966-67 HMT I and II units were entitled to 4 per cent bonus but the Watch Factory was entitled to 20 per cent bonus. For the year 1965-66 HMT units I and II were entitled to 20 per cent bonus. The Watch Factory was also entitled to 20 per cent bonus. The other units were incurring losses, therefore they were not entitled to any bonus at all. For the year 1964-65 HMT units I and II were entitled to 20 per cent and the Watch Factory was also entitled to 20 per cent bonus. The other units were incurring losses and they were not entitled to any bonus at all.

Cross examination by Mr. Sreekantha Nair, President, HMT Employees' Union, Kalamassery,

***Jesudasan, General Manager, Mr. Aiyar, Deputy General Manager and another Mr. Aiyar who is the Deputy Accounts Officer at Kalamassery were all previously employed in HMT I and II units but in other subordinate positions. They were transferred to Kalamassery units. I am not aware that ordinary workers were also transferred from HMT I & II to Kalamassery unit either by way of promotion or punishment.

Cross examination by Mr. Stephen on behalf of HMT Workers Congress, Kalamassery

It is not correct to say that the construction at Kalamassery and Pinjore were being carried on under the direct supervision of the Head-office. The General Managers at the factories at Kalamassery and Pinjore were supervising the construction. There were also a team of high grade supervisory officers transferred to Kalamassery to supervise construction work. Jesudasan and other officers were working under the overall supervision of the authorities at Bangalore.** The same thing also happened when Pinjore factory was being constructed.*** The Head office is a separate unit but because it is located in the premises of HMT I & II units, the Head-office follows the service conditions of HMT I & II. The Head office covers the Managing Director's office, office of Controller of Finance and accounts, the Central Sales Department, the Secretariat of the Managing Director and the offices of the Personnel officer, whom we call Chief of Personnel and Industrial Relations. The number of staff employed in the Head office staff was paid bonus at the same rate as paid to HMT I & II unit workmen. This bonus was paid to the Head office staff out of profits of HMT I & II but not of Watch Factory. The Head office cannot make any profit. The Head office is a separate entity altogether. The Head office employees are paid from the Funds of HMT I & II and not from the funds of the company.

Cross examination by Mr. V. G. Rau on behalf of HMT Employees' Association

In 1964-65, the bonus paid to HMT I & II units and Watch Factory workers was in accordance with the Bonus Act. Before 1964-65, no profit bonus was paid to any of the employees of HMT I & II. Prior to 1964-65 production bonus used to be paid based on individual performance. If I can recollect correctly, HMT I & II employees were being paid production bonus. Even after 1964-65, the system of paying production bonus was continued. I have been Controller of Finance and Accounts since July 1959. It is a fact that from the very inception separate accounts were being maintained for each of the five units and the Watch factory. Separate Profit and Loss Accounts for each of the units and also for Watch Factory used to be prepared. Separate accounts were being maintained under the direction of the Managing Director of the company. Separate balance-sheets and profit and loss accounts for individual units used to be prepared in order to know the trading result of each of the units. The auditors make reports on unit account for confidential information of the Board of Directors. The amount of interest credited to Kalamassery account was not credited to HMT I & II accounts. HMT I & II units do not supply to other units the prototypes of machine and machines to start with, but some machine tools manufactured by HMT I & II units may have been supplied to other units. The supplies are generally made at cost. The machine and tools supplied were on this basis, value debited to the unit receiving, value credited to the unit supplying. No interest is charged on it, if the amount remains unpaid."

I have quoted fairly long extracts from the evidence of M. Nageswar Rao but I have done so with a purpose. His evidence contains the reasons for granting maximum bonus to one unit, lesser bonus to some units and deprivation of bonus to other units. His main argument in favour of units III, IV and V and the Watch Factory being different from units I & II and also different amongst themselves are, firstly, that different or separate accounts are maintained for each of them; secondly, separate audited Balancesheets and Profit and Loss Accounts are also prepared for each unit and, thirdly, the manner in which different units were created and are administered are indicative of their separate existence. Thus, according to him, they must look to what they earn for their bonus. The other witness examined on behalf of the management was Jacob Pulimood. He also supported, in his own way, the version of Nageswar Rao. In answer to a question put by the Tribunal he stated:

"I deny the suggestion that separate accounts for the unit began to be kept after 1964-65 with a purpose, namely to deny to the non-profit making unit workers the benefits of the Bonus Act. The separation of account of each unit started right from the inception of each unit. But unit nos. I & II were always treated together."

Also in answer to cross-examination by Mr. Stephen he said:

"Money is allotted to different units to meet the requirements. It is not a matter of discretion with us to how much we allot to the each unit. That is provided by the Government sanction. Government sanction indicates to which unit how much of the sanctioned fund will be allotted. On Government loan interest is payable."

Mr. M. B. Shah, Chartered Accountant, a partner of M. K. Dandekar & Co., who are auditors of Hindustan Machine Tools Ltd. was cited as a witness of Mr. Nair on behalf of HMT Employees' Union. He was confronted with the unit balance-sheet and answered in course of his evidence:

To Tribunal:

The original of Ext. D was given to the Government Auditor. A verbatim copy of the same was initialled and was given to Hindustan Machine Tools Ltd.*"

Exam. continued:

***In case of individual units, it generally follows Parts I & II of Schedule 6 of Companies Act; but in case of consolidated balance-sheet of the company we strictly follow the provisions of Schedule 6. We did not sign the individual balancesheets of HMT under the provisions of Sec. 215 of Company's Act. We are however required

under the Company's law to audit the individual balance-sheets. I do not know whether the unit balancesheets were approved by the Board of Directors of the company.**

Cross examination by Mr. Stephen on behalf of HMT Workers Congress Kalamassery

(Shown Ext. G) We have put our signature on the balancesheets and Profit and Loss accounts of all the units but the Report is only at the foot of the consolidated balancesheet of the company. The different units can be treated as branches of the Hindustan Machine Tools Ltd. under the Companies Act. Under the Companies Act, we are to audit the accounts of the branches but not to report separately. One consolidated report only is required of us. We have made only one Statutory report appended to the consolidated balancesheet and Profit and Loss account. Other reports asking for clarification may have been given. They are only letters seeking clarification from the company. We conducted the audit at the different offices of the different units. The signature on document Ext. D/1 implies that the accounts have been audited by ourselves. It also implies that the entries were lawfully and correctly made."

In stating that the units were branches of the company, Mr. Shah was not strictly supporting the version of the witnesses examined on behalf of the management. The other witnesses examined on behalf of the workmen included Monikanthan, General Secretary of the H.M.T. Union at Kalamassery. His evidence is not very helpful. He merely proves certain negotiations and the correspondence on the subject of refusal of bonus. K. Kunhimarakkur, Joint Secretary of the HMT Workers Congress at Kalamassery, the other witness on behalf of the workmen, tried to establish the integrality of the different units by the following kind of evidence:

"I was taken as an apprentice on October 30, 1963. At first I was sent for training to P.W.D. training workshop at Trivandrum. I was at Trivandrum for 7 months. There I used to be paid Rs. 90/- per month as stipend. HMT unit at Bangalore used to make the payment. The payment was made at Trivandrum. The money used to be sent from Bangalore to Trivandrum. Although I was working at Trivandrum, the records of my service were kept at Bangalore. Thereafter, I was sent to Bangalore for further training as a scraper. I was in that position until February 1964. I was transferred to Kalamassery in 1964. I cannot say when I came to Bangalore. For almost 9 months, I was in Bangalore. About 500 people were on training at Trivandrum in my time. About 9 people were brought back after training from Trivandrum to Bangalore. About 100 people were on training at Bangalore at that time. All of them were sent back to Kalamassery. * * * I do not feel that my unit was being dealt with as a separate unit. As per form filled up, I am entitled to serve anywhere in India in units belonging to HMT."

The only other witness examined on behalf of the workmen to whose evidence I need refer is P. K. Narayanan, Joint Secretary of HMT Workers' Congress, Kalamassery. In his examination-in-chief he stated:

"I have checked up what tools are manufactured in HMT I & II units. for example, Grinding machines, Milling machines, Gear Hobbers special purpose machine and Lathes. At Hyderabad they manufacture Special Purpose machine. Pinjore manufactures Milling machines. From HMT I and II units we used to get components for manufacture at Kalamassery unit. Most of the Lathe beds, we get from HMT I & II unit. HMT I & II units supply materials to Kalamassery at cost price; suppliers, however, charge the market price. In the production of types of products there is no difference between HMT I & II units. LB 17 and LB 20 Lathes formerly used to be manufactured at Kalamassery, now the manufacture has been taken over by HMT I & II units. We cannot manufacture tools that we are now manufacturing, without supply of foundry casting, lathe beds and small parts which we now get from HMT I & II units."

He wanted to speak like a technician in trying to establish integrality of the different units but in course of cross-examination he admitted that he was not a technician. This is the sum total of the oral evidence with which I need concern myself.

9. Mr. A. K. Sen, learned counsel for the employer company, asked me to decide the third item in Schedule II of the order of reference first of all, because, according to him, the answers to the questions in items (1) and (2) of Schedule II of the reference were consequential upon the answer that would be given to the question in item (3) of the Schedule. In this context he asked me to bear in mind paragraphs 22 and 30 of the statement of claim filed by HMT I and II Karmik Sangh, Bangalore. I set out below the material portion of the said two paragraphs:

"(22) Though the working results are not known for the year 1966-67, it is evident that as usual the company has made enormous profits during the year in question but the poor workmen have been denied the legitimate share of bonus as usual.***

(30) The working results are not known to the Sangh but the accounts would reveal existence of enormous profits and adequate reserves to meet all contingencies and leaving a surplus for distribution to those individuals who work in the industry as an incentive to put an additional efforts to improve its status."

He further asked me to bear in mind paragraphs 3 and 4 of the statement of claims filed by HMT I & II Employees Association, Bangalore. I set out hereinbelow material portion from the said two paragraphs:

"(3) ***Since a common balancesheet for all the units mentioned in the order of reference is being published and maintained, there is every justification for the demand that bonus be calculated on the basis of the said combined balancesheet and profit and loss account.

(4) The workmen have not been so far paid bonus due in terms of the payment of Bonus Act, 1965, for the year 1966-67 (i.e. year ending 31-3-67) *for the year 1965-66 the workmen were paid bonus at the rate of 20 per cent of their respective annual earnings. **The Association submits that the production and productivity have been higher during the year 1966-67 than in the previous year. The profitability of the company has been higher during the year 1966-67 than during the year 1965-66. At any rate, the workmen are entitled to 20 per cent of their respective annual earnings (basic wage plus dearness allowance) as bonus for the year 1966-67. This is evident prima facie from the fact that the workmen of the HMT Watch Factory at Bangalore which is part of the same establishment have been paid 20 per cent of their annual earnings (wages) as bonus for the year 1966-67. As already submitted efforts of the workmen in HMT has been greater than last year when they were paid 20 per cent annual earnings as bonus. It is further submitted that in terms of the relevant statutory provisions the workmen are entitled to bonus of 20 per cent of annual earnings for the year 1966-67.***"

Mr. Sen submitted that the contentions raised in the two written statements of the workmen of HMT I & II units stood sufficiently repelled by what was contained in paragraph 5 of the rejoinder of the employer company. I hereinbelow set out paragraph 55 of the said rejoinder:

"5. It is true that the Employer has established these five separate units as well as a Watch Factory at Bangalore. It is not correct to say that a single balance-sheet for all the five units is being maintained and published. The employer has treated each of these establishments as separate and different units and has all along maintained separate audited profit and loss accounts and balancesheets in respect of each of these units. Only for Company Law purposes, the Balancesheet result in respect of all these establishments is shown together in the final company's balancesheet and Profit and Loss Account, but otherwise for all purposes, the accounts are separately maintained and audited profit and loss accounts and balancesheets are prepared and maintained in respect of each of these individual units. It is true that the employer belongs to the Public Sector undertaking and it is also admitted that the provisions of the Payment of Bonus Act, 1965 is applicable to it. But it is denied that only a common balancesheet for all the Units mentioned in the Order of Reference is being published and maintained. As a matter of fact, separate balancesheets for each of the Units are prepared and maintained and there is no justification for the demand that bonus should be calculated on the basis of the combined balancesheet and profit and loss account against the

basis of the established practice of the Employer. Under the provisions of the Payment of Bonus Act, 1965, if for any accounting year a separate balancesheet and profit and loss account are prepared and maintained in respect of any such department, undertaking or branch, then such department, undertaking or branch shall be treated as a separate unit for that year, unless such department, undertaking or branch was immediately before the commencement of that accounting year, treated as part of the establishment for purposes of computation of Bonus. This Employer has always treated each of its different establishments as separate factories for all purposes and Balancesheets and Profit and Loss Accounts are prepared and maintained in respect of every unit separately and hence the contention of the Union is untenable in law."

Mr. Sen also asked me to bear in mind the following passage in the written statement filed by the workmen of HMT IV, Kalamassery, represented by the HMT Employees' Union, Kalamassery:

"Therefore it is prayed that the Hon. Tribunal may be pleased to award Bonus to all the workers of the H.M.T. Factories on the following grounds:

- (i) that the company has only one integrated Account, only one balance-sheet placed and passed by the General Body, only one Board of Directors, only one Central Financing Authority and only one profit and loss statement.
- (ii) that separate balancesheets for the separate units were not in vogue either before or after the Bonus Act.
- (iii) that the Capital Investment of the Kalamassery Unit was entirely met from the internal resources of the Bangalore Unit, as part and parcel of those units.
- (iv) that the so-called balancesheet of the Kalamassery Unit are only worksheets for internal reference and that upto the year 1966-67, they did not claim any interest on the capital invested by the Head Office.
- (v) that claiming the interest in the worksheet for the year 1966-67 and showing a net loss of about Rs. 28 lakhs was a deliberate attempt to counter the legitimate Bonus claims of the Employees Union for future years, as well.
- (vi) and that in the appointment order given to the Employees of the H.M.T. a specific provision to serve in any unit of the company in India is laid down by the H.M.T."

He also asked me to bear in mind the following passage in the written statement filed by Hindustan Machine Tools Workers Congress, Kalamassery:

"Issue No. 3.—During the period prior to the coming into effect of the Payment of Bonus Act all the Units of the Hindustan Machine Tools Ltd., were and, in Law, had to be treated as part of the same establishment. Bonus was and, in Law, had to be calculated on the basis of a consolidated Profit and Loss Account. From the period beginning from 1964-65, under Sec. 3 of the Payment of Bonus Act all the Units are to be treated as part of the same establishment for the purpose of computation of bonus. It follows therefore that for all the years in dispute bonus has to be calculated on the basis of a consolidated Profit and Loss Account of all the units and all activities of Hindustan Machine Tools Ltd."

According to Mr. Sen sufficient reply to the stand taken by the Kalamassery workmen was contained in paragraphs 15 and 16 of the written statement filed by the employer company in reply to the statement of claim filed by the Employees' Union. I set out hereinbelow the said two paragraphs:

- "15. With reference to the demand relating to Bonus, the Employer submits that no Bonus is payable to the workmen of this Unit in respect of any of the years, in accordance with the provisions of the Payment of Bonus Act, 1965 in that this Unit commenced production in the year 1965-66 and the Union has been working only for the past 2 and a half years or there about and the working results of this establishment have not resulted in the making of any profit for the period for which it is working and further that this unit being a newly set up establishment, the workmen of such establishment would be entitled

to be paid Bonus under the provisions of the Payment of Bonus Act, 1965, only (a) from the accounting year in which the employer derives profit from such establishment, or (b) from the Sixth Accounting year following the accounting year in which the employer sells the goods produced or manufactured by him or renders services, as the case may be, from such establishment, whichever is earlier.

16. The Employer denies that it has only one integrated account and only one Balance Sheet placed and passed by the General Body, as mentioned in sub-para (i) of the prayer paragraph. This Unit No. IV is registered as separate factory and maintains its own separate accounts and has a separate and independent departments in regard to finance, purchase, sales, personnel, production and Engineer departments. Separate audited profit and loss statements and Balance Sheet in respect of this undertaking are prepared and maintained each year and this undertaking has not been treated as part of any other establishment for the purpose of computation of Bonus so far. Therefore, the Employer submits that this undertaking is a separate establishment and the Employer opposes the demand as put forward for treating this undertaking as part and parcel of any other establishments of this company."

Also according to Mr. Sen the proper answer to the statement of claim filed by the HMT Workers Congress, Kalamassery is contained in paragraphs 3 and 7 of the reply filed to the said statement by the employer company. I set out below the material portions of the said two paragraphs:

- "3. **the employer submits that no Bonus was payable for the year 1963-64, as this Unit No. IV was not in existence during the said year. As far as the years 1964-65 to 1966-67 are concerned, payment of Bonus for the said years are governed by the provisions of Payment of Bonus Act, 1965. The Employer submits that the construction of this IV Unit at Kalamassery was completed only in the year 1964-65 and it commenced its production only from the year 1965-66.* In accordance with the provisions of Section 16 of the Payment of Bonus Act, 1965, this Unit is exempt from payment of Bonus to its workmen as this Establishment is a newly set up unit and has not derived any profits so far, as has also not completed its sixth accounting year following the accounting year in which its products were sold.

7. ** The Kalamassery unit is entirely a separate establishment and it cannot be clubbed together with the other establishments of the Company at other places. The accounts in respect of the Kalamassery unit are separately prepared and maintained. Apart from this fact the claim for Bonus in respect of this establishment is unsustainable in that it is a newly established unit and the employer has derived no profit from the working of this establishment and the 6th Accounting year, following the accounting year in which the employer sold the goods produced or manufactured by it or rendered services, has not been completed. This is a newly set up establishment to which the provisions of the Payment of Bonus Act, 1965 do not apply and the demand that this establishment should be treated as part and parcel of the Hindustan Machine Tools Units I and II at Bangalore is opposed. The Employer has always treated all its different units at Hyderabad, Pinjore, Kalamassery as different establishments distinctly separate from the establishment at Bangalore. It is denied that in law the employer was bound to treat all these units as one establishment. It is also denied that Bonus under the law had to be calculated on the basis of the consolidated profit and loss account of the Company. The Employer has always treated its different units as separate establishments and has and is maintaining the accounts of each unit separately and separate balancesheets and profit and loss accounts are prepared and maintained separately and therefore under the provisions of the Payment of Bonus Act, 1965 they are not to be treated as a single unit for purposes of bonus claim, and they are to be treated as separate establishments. The demand in that regard under the Payment of Bonus Act, 1965 is unsustainable."

Mr. Sen contended that the entire claim for bonus revolved around the several paragraphs of the pleadings to which he invited my attention. According to him, the factual position was:

- (a) HMT I & II units were and have always been treated as one unit for personnel service and for accounting and one Balancesheet and Profit and Loss Account were and have always been prepared for the two together.
- (b) Other units, as and when set up, were created and treated as separate units with separate personnel and each with separate Balancesheets and Profit and Loss Accounts.
- (c) So far as the Watch Factory was concerned, it was a separate unit, not only because it was created and treated as such with a separate personnel and with a separate Balancesheet and Profit and Loss Account but also because it carried on a different business altogether. Thus, there was no integral or functional characteristic common with the other units.
- (d) The separate balancesheets and profit and loss accounts were consolidated into a combined balancesheet of the company according to the provisions of Part I of the Schedule VI of Companies Act and for no other purpose.
- (e) The separate balancesheets showed different profits or no profit in relation to different units. Bonus should be determined on the basis of the profit earned by the separate units separately and not on the basis of the consolidated profits and on the basis of the consolidated balancesheet and profit and loss account.

10. Mr. Sen asked me to treat the claim for bonus prior to 1965 on the basis of the Full Bench formula, later on modified by the Labour Appellate Tribunal and explained by the Supreme Court and not on the basis of the Payment of Bonus Act, 1965. He, however, conceded that the claim for bonus from and after 1965 must be determined in accordance with the provisions of the Bonus Act, 1965.

11. Now, the form in which Mr. Sen formulates his point is not readily acceptable to me. Even prior to the passing of the Payment of Bonus Act, 1965, whether the several units of Hindustan Machine Tools Ltd. at Bangalore, Hyderabad, Kalamassery and Pinjore could be treated as separate establishments merely because they were treated as such or created as such or because separate accounts were maintained for each unit or because separate audited balancesheets and profit and loss accounts were prepared for each unit would not have been an easy problem to answer. The principles to be followed in deciding such a problem have often been considered by the Supreme Court and several tests laid down. It is enough to mention that among the many tests that have been evolved, functional integrality, inter-dependence, or community of financial control and management, community of man power and of its control, recruitment and discipline, the manner in which the employer has organised the different activities, that is to say, whether he has treated them as independent of one another or as interconnected and interdependent, enjoy the pride of place. But, nevertheless, the Supreme Court was pleased to indicate that the list was by no means exhaustive and the principles laid down should not be applied 'mechanically or by way of syllogism.' In the case of *Western India Match Company v. their workmen*, (1963) II LLJ 419 (463), Das Gupta, J. observed:

"It does not require an economist to tell us that just as the man who tills the soil and grows the crop is engaged in producing wealth for the community, so also is the person who reaps the harvest, the person who transports it from the field to a place of storage and the people who are engaged in completing the process by bringing it to the ultimate consumer. It is equally trite that just as a man who makes an article—be it bricks or steel or boxes or something else—by using different materials in such a way as to make them more suitable to satisfy people's wants is engaged in productive labour, so also is the person or persons who help in the ultimate achievement of satisfaction of those wants by bringing them to the consumer's reach. Therefore, it would be unreasonable to say that though those who make the matches are "producing", but those who sell them are not."

His Lordship further observed (at pages 463 and 464 of the report):

"A mechanical or syllogistic approach may appear to furnish the easiest way of solving a complicated problem but the allurements of the easy way has to be resisted. For while such ways are beset with risks of error in all branches of law, they are even more unsafe and inexpedient in industrial law, where sensitive problem of human relations have to be solved in the midst of all the complexities of modern

industrial organisation. That is why in applying the well-settled tests and principles on these problems we have to bear in mind that while all tests that are possible of application should be applied, the value and importance to be attached to individual tests will vary according to the nature of the industrial activities and according to the nature of the disputes in which the problem has arisen, viz., whether it is in respect of layoff, retrenchment, production bonus, profit bonus or something else."

Mr. Sen, submitted that the dispute, in the instant case, being bonus, I should look to the nature of the industrial activity carried on by the Hindustan Machine Tools Ltd. and should not permit the non-profit earning units to share in the prosperity of profit earning units. The workmen of non-profit earning units must depend upon what they earned themselves in order to qualify for bonus. In this context, he invited my attention, firstly, to certain observations of S. K. Das, J. in the judgment of Supreme Court in *Lipton Ltd. vs. their workmen* (1959) 1 LLJ 431 on the question as to whether the union of workmen was justified in asking for bonus for a particular year on the basis of the world profits of the Lipton Ltd. His Lordship noticed that it was said in some cases that bonus was a temporary and partial filling up of the gap that existed between a living wage and the actual wage paid where, however, the goal of living wage has been attained, bonus is a mere cash incentive to greater efficiency and production, but where an industry has not the capacity to pay a living wage or its capacity varies or is expected to vary from year to year so that the industry cannot afford to pay a living wage, payment of bonus may be looked upon as a temporary satisfaction, wholly or in part, of the needs of the employees. In that context His Lordship observed:

"Learned counsel for the union has emphasized this latter aspect and has contended that there is nothing unfair in considering the global profits of the Lipton Ltd. in awarding a temporary satisfaction, in part, of the needs of its Indian employees. We do not think that it is necessary or advisable to lay down any inflexible, general rule as to the basis of a claim for bonus by some of the employees in an industrial undertaking which carries on trade activities in several countries or even in different parts of the same country.**"

12. On the facts of the case, Mr. Sen submitted, this tribunal should hold that each unit should be confined to its own profits for the purpose of bonus. Mr. Sen also invited my attention to another judgment delivered by S. K. Das, J. in *Associated Cement Co. Ltd., vs. their workmen* (1960) 1 LLJ 1. In that case the company was running a cement factory, the raw materials for which were supplied by lime stone quarry owned by the same company and which was situated about a mile and half from the main factory. The management was maintaining a common account and the final authority on the spot in respect of the quarry as also in respect of other departments of the factory was the Manager. The evidence further showed that the members of the staff were used to be transferred from quarry to the factory and *vice-versa* by the Manager according to the exigency of service. The evidence further showed the unity of business and functional integrality between quarry and the factory. On such evidence and on the other evidence on record the question arose as to whether the quarry would be considered as 'another part of the establishment' within the meaning of Section 25E(iii) of the Industrial Disputes Act so as to disentitle the workmen employed in the factory to claim lay-off compensation when such lay-off was due to strike on the part of workmen employed in the quarry. The Supreme Court held (i) The Industrial Disputes Act not having prescribed any specific tests for determining what is "one establishment" for the purposes of Sub-sec. (iii) of S. 25E of the Act, such considerations as in the ordinary industrial or business sense determine the unity of an industrial establishment having regard no doubt to the scheme and object of the Act and other relevant provisions of the Mines Act, 1952, or the Factories Act, 1948, must be taken into account. The question of unity or oneness presents difficulties when the industrial establishment consists of parts, units, departments, branches, etc. If it is strictly unitary in the sense of having one location and one unit only, there is little difficulty in saying that it is one establishment. Where, however, the industrial undertaking has parts, branches, departments, units, etc. with different locations near or distant the question arises what tests should be applied for determining what constitutes "one establishment". (ii) It is perhaps impossible to lay down any one test as an absolute and invariable test for all cases. The real purpose of these tests is to find out the true relation between the parts, branches, units, etc. If in their true relation they constitute one integrated whole, we say that the

establishment is one if on the contrary they do not constitute one integrated whole, each unit is then a separate unit. How the relation between the units will be judged must depend on the facts proved, having regard to the scheme and object of the statute which gives the rights of unemployment compensation and also prescribes a dis-qualification therefor. Thus, in one case, the unity of ownership, management and control may be the important test in another case functional integrality or general unity may be the important test and in still another case, the important test may be the unity of employment. Indeed in a large number of cases several tests may fall for consideration at the same time. The difficulty of applying these tests arises because of the complexities of modern industrial organisation many enterprises may have functional integrality between factories which are separately owned; some may be integrated in part with units or factories having the same ownership and in part with factories or plants which are independently owned. In the midst of all these complexities it may be difficult to discover the real thread of unity. Regard must be had to the provisions of the statute under which the question falls to be considered; if the statute itself says what is one establishment, then there is no difficulty. If the statute does not however say what constitutes one establishment, then the usual tests have to be applied to determine the true relation between the parts, branches, etc. namely, whether they constitute one integrated whole or not. No particular test can be adopted as an absolute test in all cases of this type and the word "establishment" is not to be given the sweeping definition of one organisation of which it is capable but rather is to be construed in the ordinary business or commercial sense. According to Mr. Sen this tribunal should apply the ordinary business or commercial sense of the term 'establishment' to the different units of Hindustan Machine Tools Ltd. and hold them to be different establishments and not one establishment. Mr. Sen lastly invited my attention to a judgment of Gajendragadkar, J. (as he then was) in South India Mill Owners' Association and others v. Coimbatore District Textile Workers Union and others (1962) 1 LLJ 223 at pages 230-31. His Lordship said:

"Sri Sastri, however, contends that functional integrality is a very important test and he went so far as to suggest that if the said test is not satisfied, then the claim that the two mil's constitute one unit must break down. We are not prepared to accept the argument. In the complex and complicated forms which modern industrial enterprise assumes, it would be unreasonable to suggest that any one of the relevant test is decisive; the importance and significance of the tests will vary according to the facts in each case and so the question must always be determined bearing in mind all the relevant tests and co-relating them to the nature of the enterprise with which the Court is concerned. It would be seen that the test of functional integrality would be relevant and very significant when the Court is dealing with different kinds of business run by the same industrial establishment or employer. Where an employer runs two different kinds of business, which are allied to each other, it is pertinent to enquire whether the two kinds of business are functionally integrated or are mutually interdependent. If they are, that would no doubt, be a very important factor in favour of the plea that the two lines of business constitutes one unit. But the test of functional integrality would not be as important when we are dealing with the case of an employer who runs the same business in two different places. The fact that the test of functional integrality is not and generally cannot be satisfied by two such concerns run by the same employer in the same line, will not necessarily mean that two concerns do not constitute one unit. *** Thus it would be seen that the question as to whether two different concerns run by the same employer constitute one industrial unit for the purpose of bonus has to be determined in the light of facts in each case.***"

The above tests I have to bear in mind, particularly in deciding the claim for bonus for the period prior to passing of Payment of Bonus Act, 1965. Now, the Act itself provide certain broad indications as to where establishments may be treated as one and where different for the purposes of bonus. I need therefore notice the provisions of the statutory law also, as in the Payment of Bonus Act, at this stage. Section 2(9) of the Act defines 'company' in the following language:

"2(9) 'company' means any company as defined in section 3 of the Companies Act, 1956, and includes a foreign company within the meaning of section 591 of that Act;"

If we turn to Section 3(1)(i) of the Companies Act: "company means a 'company' formed and registered under this Act or an existing company as defined in clause (11)". There is no dispute that Hindustan Machine Tools Ltd., is an existing company formed and registered under the Indian Companies Act, 1913. Section 2(13) of the Payment of Bonus Act defines 'employee' in the following manner:

"2(13) 'employee' means any person (other than an apprentice) employed on a Salary or wage not exceeding one thousand and six hundred rupees per mensem in any industry to do any skilled or unskilled manual, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied;"

Section 2(14) of the Payment of Bonus Act defines 'employer' in the following language:

"2(14) 'employer' includes—

(i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and where a person has been named as a manager of the factory under clause (f) of sub-section (1) of section 7 of the Factories Act, 1948, the person so named; and

(ii) * * * *

There is no dispute that in this reference I am concerned with Section 2(14)(i), because it is with factory establishments that this reference is concerned. The statute has not defined what is an 'establishment' possibly because enough has been said on 'establishment' by the Supreme Court in several judgments hereinbefore referred to and the Parliament was aware thereof. Section 3 of the Payment of Bonus Act deals with establishments which includes departments, undertakings and branches and reads:

"3. Where an establishment consists of different departments or undertakings or has branches, whether situated in the same place or in different places, all such departments or undertakings or branches shall be treated as parts of the same establishment for the purpose of computation of bonus under this Act.

Provided that where for any accounting year a separate balance-sheet and profit and loss account are prepared and maintained in respect of any such department or undertaking or branch, then such department or undertaking or branch shall be treated as a separate establishment for the purpose of computation of bonus under this Act for that year, unless such department or undertaking or branch was, immediately before the commencement of that accounting year treated as part of the establishment for the purpose of computation of bonus."

I need also take into consideration a trilogy of Sections which deal with gross profits, namely Sections 4, 5 and 6 to which I shall refer later on. Lastly, I need bear in mind certain provisions of Section 16 of the Payment of Bonus Act, which also I shall do later on in the proper context.

13. Regard being had to the arguments made by Mr. Sen, I need first turn to the factual position in respect of different units of the employer company in respect of pre-Payment of Bonus Act period and thereafter to examine the statutory provisions for the post Payment of Bonus Act period and notice the changes, if any, effected by law. I have already quoted the materials (*vide* Ext A to A5) showing that the Hindustan Machine Tools Ltd. was incorporated in the year 1953 and blossomed forth into five units of factory or to be more exact six units of factory including the Watch factory by the year 1964. Unit No. II at Bangalore, which was really an extension of unit No. I, and unit No. IV at Kalamassery were built entirely out of the internal resources of the company. For building up unit No. III at Pinjore, the Government of India subscribed further to the capital of the company. For the construction of unit No. V and the Watch factory, Government of India provided the capital expenditure to the company. Out of the advances made for Watch factory, a portion was converted into share capital. All the factories of the Hindustan Machine Tools Ltd., excepting the Watch factory, are generically machine tool factories but amongst them the two factories at Bangalore and the one at Kalamassery namely units No. I, II & IV, manufacture machine tools of the 'turning family', the factory at Pinjore, namely unit No. III, manufactures machine tools of the 'milling family' and the factory

at Hyderabad namely, unit No. V, manufactures machine tools known as Single and Special purpose machines, Transfer lines and gear cutting machines. There is no dispute that the company has one Directorate including one Chairman and Managing Director for all the factories, as it must have under the Companies Act. There is one Controller of Finance for all the factories as Mr. Nageswar Rao himself says. One auditor, who is the auditor for the company, also audits the separate balance-sheets and profit and loss accounts for the units. Although separate accounts are maintained in the separate factories or units and separate balance-sheets and profit and loss accounts are prepared, the reason why that is done is:

"Separate accounts were being maintained under the direction of the Managing Director of the Company. Separate balance-sheets and profits and loss accounts for individual units used to be prepared to know the trading result of each unit" (vide evidence of Nageswar Rao).

Thus, the maintenance of separate account and the preparation of separate balance-sheet and profit and loss account owed their origin to the curiosity of the Managing Director to know the separate trading results of each unit and the practice is being continued to satisfy the same curiosity and for no other purpose. Further, as stated by Nageswar Rao himself, the unit account are all added up in order to produce the company's balance-sheet and profit and loss account year after year. Mr. Nageswar Rao also says that HMT I & II units had supplied at cost certain machine tools to the other units and the value was credited and debited in the books that is to say by book entry only. So far as financial interdependence is concerned, it is said by Nageswar Rao:

"When a new unit is started they send us an estimate of money require once every month or once every three months. From the total money at the disposal at the Head Office including share capital, reserves and surplus, loans etc. we allocate to the unit whatever they need. The money which is sent to the unit is shown as the Head Office current accounts, in the particular unit account. At the Head Office an account of the allocation is maintained but the unit shows the money received from the Head Office under the Head 'Head Office Current Account'."

The same thing is admitted by Jacob Poolmood, Assistant Controller of Accounts, according to whom:

"Money is allotted to different units to meet the requirements. It is not a matter of discretion that is as to how much we allot to each unit. That is provided by the Government sanction."

The evidence led on behalf of workmen sought to establish integrality of the different units on the ground that persons trained at Trivandrum or Bangalore were sent out to serve elsewhere and that the services were transferable under the conditions of service. There may be a truth in the statement that a person in the employ of Hindustan Machine Tools Ltd. may be transferred from one unit to another unit. Mr. Nageswar Rao himself admitted in his evidence that Jesudasan (General Manager), Aiyer (Deputy General Manager) and another person of the name of Aiyer (Deputy Accounts Officer) at Kalamassery were all previously employed in HMT I and II units but in other subordinate positions. He also admitted that there was a team of high grade supervisory officers transferred to Kalamassery to supervise construction work at Kalamassery and the same thing also happened when Pinjore factory was being constructed. One witness examined on behalf of the workman, namely P. K. Narayan sought to establish inter dependence of Kalamassery unit and HMT I & II units on the following type of evidence:

"We cannot manufacture tools that we are now manufacturing, without supply of foundry casting, lathe beds and small parts which we now get from HMT I & II units."

I have already indicated that he posed to speak like a technician without technical ability and I do not make much of his evidence. In the facts of the instant case, I find that there is an employer which carries on the same type of business in Bangalore and Kalamassery and allied type of business at Pinjore and Hyderabad and a different type of business namely watch making also at Bangalore. The different units were sponsored by a parent body with its own funds at the initial stage and may be cared for thereafter also. The parent body loaned out considerable amounts to the infant and not self-sufficient units but the expectation may not have been to go on financing from a central pool

for ever. At least the watch factory stood on its own legs and admittedly there was a time when HMT I & II units were earning enough. Since these were units of one incorporated company, there was some central control but the personnel service was different for the units under the central control, transferability of service from one unit to another notwithstanding. Thus, in the instant case, there were unity of ownership, unity of ultimate management and control (although the local management and control was different), some functional integrity and some unity of employment amongst the different units and a good deal of financial inter-dependence. In my reading, in the pre-Payment of Bonus Act period, in the business and commercial sense, the different units broadly formed one establishment. They were entitled to bonus on that basis.

14. I now turn to the statutory provisions under the Payment of Bonus Act. I have already quoted some of the relevant section from the Act. Here we have a company which is an employer in relation to an establishment which is composed of several factories, which are its branches or undertakings. The main part of Section 3 of the Payment of Bonus Act (which I have already set out) directs me to treat all the branches or undertakings "as parts of the same establishment for the purpose of computation of bonus under this Act." From the main provision of Section 3, however, is carved out a proviso which excludes from the operation of the main part certain establishments namely:

"Where for any accounting year a separate balance-sheet and profit and loss account are prepared and maintained in respect of any such department or undertaking or branch, then such department or undertaking or branch shall be treated as a separate establishment for the purpose of computation of bonus under this Act for that year."

The section does not end here. At the tail end, there is an exception to the proviso given, which reads:

"unless such department or undertaking or branch was, immediately before the commencement of that accounting year treated as part of the establishment for the purpose of computation of bonus."

Thus, the effect of sec. 3, shortly put, is that an establishment shall initially be taken to include departments, undertakings and branches for the purpose of computation of bonus but if in respect of any department, undertaking or branch separate balance-sheet and profit and loss account were prepared and maintained for any accounting year then for the purpose of computation of bonus for that particular year such department, undertaking or branch shall be treated as separate establishment, *unless*, of course, such department, undertaking or branch was immediately before the commencement of that accounting year (namely the accounting year in which a separate balance-sheet and profit and loss account was prepared and maintained) treated as part of the establishment and not as separate establishment for the purpose of computation of bonus. In the instant case, I have an establishment with several branches or undertakings. There is evidence before me that separate balance-sheet and profit and loss accounts (Exts. B to F) were prepared in respect of such branches or undertakings for the four years from March 31, 1964 to March 31, 1967. I have no evidence before me that any of the units or undertakings fell within the exception to the proviso namely that such branches were immediately before the commencement of the year, in which separate balance-sheets and profit and loss accounts were prepared and maintained, treated as part of the establishment for the purpose of computation of bonus. If section 3 would have stood alone, my task would have been easier. I might have held that the different branches or undertakings of Hindustan Machine Tools Ltd. fell within the proviso to Section 3 and they are to be treated as separate establishments for the purpose of computation of bonus. But then I have to look to the provisions of Section 16 as well. Sub-section (1) of Section 16 provides:

"Where an establishment is newly set up, whether before or after the commencement of this Act, the employees of such establishment shall be entitled to be paid bonus under this Act only—

- (a) from the accounting year in which the employer derives profit from such establishment; or
- (b) from the sixth accounting year following the accounting year in which the employer sells the goods produced or manufactured by him or renders services, as the case may be, from such establishment,

whichever is earlier."

I have referred to the provisions of Sub-section (1), because Sub-section (2) of Section 16 attracts Sub-section (1) and provides:

"(2) The provisions of sub-section (1) shall, so far as may be, apply to new departments or undertakings or branches set up by existing establishment,

Provided that if an employer in relation to an existing establishment consisting of different departments or undertakings or branches (whether or not in the same industry) set up at different periods has, before the 29th May, 1965, been paying bonus to the employees of all such departments or undertakings or branches irrespective of the date on which such departments or undertakings or branches were set up, on the basis of the consolidated profits computed in respect of all such departments or undertakings or branches, then, such employer shall be liable to pay bonus in accordance with the provisions of this Act to the employees of all such departments or undertakings or branches (whether set up before or after that date) on the basis of the consolidated profits computed as aforesaid."

The employer, in the instance case, is a company which was an existing company. It may be argued that it was an existing establishment as well. It had different branches or undertakings and under the proviso to Section 16, it does not matter whether or not such branches or undertakings were all in the same industry. In the instant case, the branches or undertakings were set up prior to May 29, 1965. Now, if it appears from the evidence that the establishment was paying bonus to the employees of all the branches or undertakings on the basis of the consolidated profits computed in respect of such branches or undertakings; then it must be held liable to pay bonus in accordance with the provisions of the Payment of Bonus Act, to the employees of all the branches or undertakings on the basis of consolidated profits computed as such. I have, therefore, to see if there is any evidence to the effect that the employer company was paying bonus to the employees on the basis of consolidated profits at any time. On this point there is evidence of Mr. Nageswar Rao to the following effect:

"In year 1964-65, HMT Units I & II and the Watch Factory paid bonus for the first time. In that year bonus amounting to 20 per cent was paid to workers of I & II units and workers of Watch Factory. Same thing happened in the year 1965-66. I do not recollect whether payment of bonus for the year 1964-65 and 1965-66 was made, under any conciliation agreement. I deny that the bonuses for the aforesaid period were paid out of the consolidated profits of the company for those two years. We have records to show how calculation of 20 per cent bonus was made for the aforesaid period. The calculations were approved by the Board of Directors. The minutes of the Board of Directors will show the approval of the Directors given to the calculations of bonus and to payment of bonus. Shown Ext. A2, page 22, paragraph 12). The sentence beginning with 'Employees Earned a Production Bonus...' based on productivity and profits does not mean that profit bonus was declared. The bonus for this year was declared on the basis of settlement with the workmen of HMT I & II." * * * This bonus was paid to the Head Office staff out of profits of HMT I & II but not of Watch Factory. The Head Office cannot make any profit. The Head Office is a separate entry altogether. The Head Office employees are paid from the funds of HMT I & II and not from the funds of the Company." (underlined by me for emphasis).

This evidence does not go to show that employees of all the branches were being paid bonus on the basis of the consolidated profit. On the other hand, the witness categorically denied that bonus was being paid out of the consolidated profits of the company. There is no evidence contrary to what he stated. Therefore, Sub-section (2) of Section 16 does not compel me to look to the consolidated profits of the company for the purpose of computation of bonus. Before, however, I leave this item, I need notice a short submission made both by Mr. Nair and by Mr. Stephen. It was submitted that if Ex. A(2) showed that for the year 1963-64 (year ending March 31, 1964), a sum of Rs. 18,80,902 was paid as bonus to employees (vide p 32 of Ex. A2), it was contended, that this payment was

made to all the workmen employed under the Industan Machine Tools Ltd. including the units I, II, III and IV and Watch factory, in so far then in existence. It was therefore contended that because the employer had been paying bonus to the employees in all the departments, branches, or undertakings, on the basis of the consolidated profits, the employer must continue to do so, under the Proviso to Sub-section (2) of Section 16. The infirmity of this argument is that, that assumes that the sum of Rs. 18,80,902 was distributed as bonus to workmen of Pinjore and Kalamassery (units III and IV) as well and this assumption is belied by the separate balancesheet of those two units (Ext. C and D). To workmen of which unit the above sum was paid as bonus does not appear and I should not encourage speculation on this point.

15. This interpretation of the Payment of Bonus Act may certainly lead to very undesirable result. A company as a whole may make very large profit. A particular unit of the company (call it a department or an undertaking or a branch) may have suffered some loss. If per chance, the company was maintaining separate balancesheet and profit and loss account for the unit, then the company may deprive the workmen of the unit, bonus based on its own profits and relegate them to the misfortune of the loss on the separate profit and loss account. There is considerable inequity behind the interpretation to which I am forced but, as is well known, life of law is not logic but experience. Which lesson of experience induced the Parliament to enact the proviso to Section 3 of the Payment of Bonus Act, I do not visualise. Courts "will not readily presume, out of respect and duty to the law given, that any very unjust or absurd consequence was within the contemplation of law. But if it should happen too palpable in its direction to admit of but one construction, there is no doubt in the English law as to the binding efficacy of the Statute. The will of the Legislature as the Supreme law of the land demands perfect obedience" (Maxwell on Interpretation of Statutes) unless of course the statute itself may be struck down on constitutional grounds.

16. On behalf of the workmen, my attention was drawn by Mr. V. G. Rau, counsel, to a decision of the Madras High Court in *K.C.P. Ltd. Central Workshop, Madras v. K.C.P. Employees' Association, Madras* (1968) II LLJ 416. In that case the employer company was a public limited company having three different units. The question arising for decision was whether for the purpose of computation of bonus, one of its units, namely, the Central Workshop, should be considered as a separate entity or the consolidated balance sheet of the company should be taken into account for calculating the bonus. For the management it was contended that separate accounts were maintained, that they were accepted by the Income Tax authorities and the Government of Madras treated K.C.P. Ltd. and the Central Workshop as separate and independent establishments and that the profits of these two concerns should not be taken together for determining bonus. For the labour it was contended that the employer company could not claim to come under the exemptions provided by proviso to Sec. 3 and the balancesheet and profit and loss accounts pressed into service were not prepared and maintained in conformity with the principles of accountancy and the Payment of Bonus Act. In over-ruling the contentions made on behalf of the management, Kailasam, J. observed that the scheme of the Payment of Bonus Act revealed that the Act had made elaborate provisions regarding the various kinds of employers and in the case of a company specific provisions were made for determination of allocable surplus to form basis for determining bonus. His Lordship further observed:

"Under the Companies Act, 1956, S. 211 provides that every balancesheet of a company shall give a true and fair view of the state of affairs of the company as at the end of the financial year and shall, subject to the provisions of this section, be in the form set out in Part I of Sch. VI. Schedule VI requires several particulars for fixing up the amounts of liabilities as share capital reserves and surplus secured loans, unsecured loans, current liabilities and provisions, etc., and for determining assets, several items like fixed assets, investments, current assets, loans and advances and miscellaneous expenditures are all taken into account. It is common ground that under the Companies Act, 1956 the balancesheet can only be of the company and not of separate units. Section 211(2) of the Companies Act provides that every profit and loss account of a company shall give a true and fair view of the profit or loss of the company for the financial year and shall comply with the requirements of Part II of Sch. VI. Part II, Sch. VI, also relates to a company as a whole and not to separate units. If the meaning as is applicable to the

Companies Act is given to the words "balancesheet and profit and loss account," no department or undertaking or branch of a company can have a separate balance sheet or profit and loss account. This conclusion is not questioned by the learned counsel appearing for the petitioner. But his submission is that if so construed, no department or undertaking or branch of a company will be entitled to the benefits of the proviso, and therefore should not be construed in that manner. I am unable to accept this contention, for, the company is treated as a category of employer throughout the provisions of the Payment of Bonus Act, and as a general rule, the main part of S. 3 provides that all departments, undertakings and branches shall be treated as parts of the establishment, unless it comes under the proviso. To take an establishment out of the general rule in S. 3, the establishment should come under the proviso, and if the proviso is not applicable, all departments, undertakings or branches should be treated as parts of the same establishment. The company as a category of employer is throughout maintained in the Payment of Bonus Act, and there is no reason why the meaning that is given to the words "balancesheet and profit and loss account" under the Companies Act should not be given to the said words in the proviso to S. 3. The consequence of giving such meaning may be that the departments, undertakings and branches of a company can never be treated as separate entities. But this appears to be the intention of the Payment of Bonus Act, 1965, for determining the allocable surplus which forms the basis for computing the bonus as required under S. 11 of the Act, the sums to be deducted from the gross profits, amongst other items, are sums specified in respect of an employer in Sch. III." (Underlined by me).

The judgment of the Madras High Court has this saving grace that it nullifies the inequity which I have previously noticed. But, with utmost respect to the observations made by Kailasam, J, I fail to understand what compels me to read "balancesheet and profit and loss account" under the proviso to Section 3 of the Payment of Bonus Act in the sense as used in the Companies Act, and not to read the expression in its ordinary commercial and business sense. If I do so read, then much of the logic which appealed to his Lordship vanishes. Why the legislators left it to the company to suffer one consequence because of maintenance of separate balancesheets and profit and loss accounts and another consequence because of non-maintenance of thereof I can not say. But there is no place for application of equitable considerations where the language of the statute is clear and pronounced. The proviso to Sec. 3 says that where separate balancesheets have been maintained in respect of a branch for any accounting year, for that accounting year the branch shall be treated as a separate establishment, unless of course the matter falls within the exception to the proviso or hit by Section 16(2). Where, however, no such separate balancesheet and profit and loss accounts have been maintained, such a branch shall not be treated as a separate establishment. I do not, therefore, think it safe to leave the anchorage of Statute law and be guided by the judgment law of the Madras High Court, which I am told is now subjudice before the Supreme Court. In my opinion, in trying to impose the same meaning as in the Companies Act to the words "balancesheet and profit and loss account" of the branches, statutory provisions were not strictly adhered to. I therefore, over-rule this argument of Mr. Rau.

17. I need now notice the arguments advanced by different counsels and representatives particularly by Mr. Stephen, who argued for the longest duration), for the workmen. The attack on the separate balancesheets and profit and loss accounts, (Exts B to F) were manifold. It was sought to be established by cross-examination that those exhibits were wrongly prepared and give an incorrect picture of the financial results of the branches or undertakings. This will amply appear. If I quote some instances from the evidence of Nagaswar Rao, the Controller of Finance:

(a) "(Shown Exd. C, page 28, signed by me for identification. Attention of the witness is drawn to entry against 'Salaries and wages on that page). It is not correct to say that the salary of the Managing Director was debited out of Pinjore account as shown on this page. What really happened was that a printed proforma was sent to the units for them to fill up. In that proforma under salaries and wages the Managing Director's salary should not have been separately directed to be filled in. But this was erroneously done and that is

how Rs. 45,800/- as Managing Director's salary was included on this page of Pinjore account."

- (b) "(Shown Ext. D, page 51, entries under heading 'salaries, wages and benefits to employees'—signed by me for identification.) The same mistake occurred in the Kalamassery unit for the year ending 31st March, 1965. I do not look through these accounts in detail and I cannot assure if there are more mistakes included in these exhibits. It can be shown from HMT I & II accounts that the entire salary of the Managing Director was debited from the accounts of those two units."
- (c) "(Shown Ext. D, page 45, signed by me for identification. Shown entries under Share Capital). These figures mistakenly appeared in the proforma prepared by us and should not have been filled up by the Kalamassery unit."
- (d) "(Shown Ext. D, page 43—the entry under Reserve and Surplus signed by me for identification). The reason why there is no entry against Reserve and Surplus is that there should be none in Kalamassery unit and it was aptly left blank and not mistakenly filled up as done in page 45 hereinbefore pointed out by myself."
- (e) "Although the units have no share capital or reserve we claim some return on the capital on the basis of capital employed in the business of the unit."
- (f) "(Shown Ext. G, page 97—entry against interest on Headoffice capital). Interest has been charged at the rate of 3 per cent per annum. As far as the unit is concerned the entry is not notional but actual. The Profit and Loss account of the company will not reflect this interest on Headoffice current account charged on Kalamassery factory. As against this entry, there will be a journal entry in the Headoffice account. The unit accounts are not placed before the general meeting of the Shareholders of the company."

18. I have no doubt, on a perusal of the evidence of Nageswar Rao, that there were some mistakes committed in drawing the unitwise balancesheets and profit and loss accounts. But the effect of the mistakes was not such as would convert the unitwise losses into profits and also profits of such large an extent as would justify payment bonus at the maximum rate. The mistakes notwithstanding, the conclusion cannot be escaped that separate balancesheets and profit and loss accounts were prepared and maintained in respect of the separate undertakings or branches and gave a picture of the units, which was not wholly alien to the actual circumstances.

19. It was next argued (particularly by Mr. Stephen), that preparation meant correct preparations and erroneous preparation would not satisfy the requirements of proviso to section 3. I am not satisfied with this argument. Preparation is preparation and error in the preparation may not vitiate the preparation unless of course the preparation was so fundamentally defective that it amounted to no preparation at all. In the instant case, however, I am of the opinion that errors are not of such fatal consequence.

20. I have already disposed of other arguments advanced on behalf of the workmen, particularly regarding the proviso to Section 16(2) of the Payment of Bonus Act hereinbefore.

21. The result is that for the years 1963-64 bonus must be paid to the workmen on the consolidated profits of Hindustan Machine Tools Ltd. in accordance with the Full Bench Formula as explained by the Labour Appellate Tribunal and subsequently elucidated by the Supreme Court. For the years 1964-65, 1965-66 and 1966-67 the bonus must be calculated according to the provisions of the Payment of Bonus Act, 1965, but not on the basis of the consolidated profit and loss account for all the units taken together. In the view that I take, I answer item 3 of Schedule II to the order of reference in the following manner:

The demand of the workmen of the Hindustan Machine Tools Ltd. I & II at Bangalore and of the Hindustan Machine Tools Ltd. No. IV at Kalamassery that bonus should be calculated on the basis of consolidated profit and loss accounts for all the units and for all the activities and not on the basis of the profit and loss accounts of the separate units and separate activities is justified for the year 1963-64 only and not for the years 1964-65, 1965-66 and 1966-67.

22. I now turn to item No. 1 of Schedule II of the order of reference:

In the year 1966-67, the Director's report to the Shareholders, Ext. A(5), shows that the Hindustan Machine Tools Ltd. as a company made a net profit of Rs. 1,26,23,339. Adding thereto the amount brought forward from the last year's account, the total amounted to Rs. 1,38,44,087 out of which the Directors recommended:

(i) For Development Rebate Reserve as required by the Income Tax Act	40,00,000
(ii) For Transfer to General Reserve	.. 85,00,000
Leaving a balance of which Directors recommended to carry forward.	.. 13,44,087

So far as the HMT units I & II are concerned, it was admitted by Mr. Nageswar Rao that these two units earned profits in the year 1966-67. It is also in evidence that these two units were paid bonus at the rate of 4 per cent. It is in evidence (vide evidence of Nageswar Rao), that for the years 1964-65 and 1965-66 the workers of HMT I & II earned bonus at the rate of 20 per cent. Only in the year 1966-67 they were offered 4 per cent. In that year, it appears from Ext. B (Separate balancesheet of HMT I & II units as at 31st March, 1967), that the two units made a net profit before taxation of Rs. 31,83,220 as against same profits for the previous year at Rs. 2,18,29,796. The Payment of Bonus Act prescribes the procedure how bonus is to be calculated. For that purpose I need deal with Sections 4, 5 and 6 which deal with computation of gross profit for the purpose of computation of available surplus. The said three sections read as follows:

"4. The gross profits derived by an employer from an establishment in respect of any accounting year shall—

- (a) in the case of a banking company, be calculated in the manner specified in the First Schedule;
- (b) in any other case, be calculated in the manner specified in the Second Schedule.

5. The available surplus in respect of any accounting year shall be the gross profits for that year after deducting therefrom the sums referred to in section 6.

6. The following sums shall be deducted from the gross profits as prior charges, namely:

- (a) any amount by way of depreciation admissible in accordance with the provisions of sub-section (1) of section 32 of the Income-tax Act, or in accordance with the provisions of the agricultural income tax law, as the case may be;

Provided that where an employer has been paying bonus to his employees under a settlement or an award or agreement made before the 29th May, 1965, and subsisting on that date after deducting from the gross profits notional normal depreciation, then, the amount of depreciation to be deducted under this clause shall, at the option of such employer (such option to be exercised once and within one year from that date) continue to be such notional normal depreciation:

- (b) any amount by way of development rebate or development allowance which the employer is entitled to deduct from his income under the Income-tax Act;
- (c) subject to the provisions of section 7, any direct tax which the employer liable to pay for the accounting year in respect of his income, profits and gains during that year;
- (d) such further sums as are specified in respect of the employer in the Third Schedule."

Once the available surplus is determined bonus must be paid as prescribed under Section 11 of the Act unless, of course, circumstances are such when the minimum bonus must be paid as in Section 10. The provisions of Section 11 are set out below:

- "11(1) Where in respect of any accounting year the allocable surplus exceeds the amount of minimum bonus payable to the employees under section 10, the employer shall, in lieu of such minimum bonus, be bound to pay to every employee in the accounting year bonus which shall be an amount in proportion to the salary or wage earned by the employee

during the accounting year subject to a maximum of twenty per cent of such salary or wage.

- (2) In computing the allocable surplus under this section, the amount set on or the amount set off under the provisions of section 15 shall be taken into account in accordance with the provision of that section."

I have, therefore, to look to the calculations in order to find out the allocable surplus for the year 1966-67 on the separate balance sheet of H.M.T. I & II units for the purpose of computation of bonus

23. On behalf of the management there was a calculation sheet filed headed as "Computation of allocable surplus under the Bonus Act of HMT I & II, Bangalore" for the year 1966-67. This calculation sheet was marked as Ext. J by consent, formal proof being disposed with. I set out hereinbelow the said exhibit:

"Computation of allocable surplus under Bonus Act-HMT I & II, Bangalore		1966-67
		Rs.
Profit as per Profit & Loss Account		91,83,220
Add Bonus provision		6,80,106
.. Depreciation as per books		64,79,663
.. Interest on Government loans		9,22,346
		<hr/> 1,72,65,335
Less Deductions under Sec. 6:		
Income Tax depreciation (as per statement No. 1)		61,31,232
Development Rebate (as per statement No. 1)		13,67,207
Return on capital @ 8.5% (as per statement No. 1)		65,07,994
Direct Taxes , (as per statement No. 2)		
Income Tax		53,71,793
		<hr/> 1,93,78,226
Available surplus		nil
60% thereof allocable surplus		nil
Actual Bonus payable at 4%		6,76,146"

Ext J was prepared by the Assistant Controller of Accounts of the management named Jacob Poolimood. In answer to the cross-examination by Mr. M. C. Narasimhan, on behalf of HMT Employees' Association, he answered:

"(Shown Ext. J.) The calculations are in accordance with the Payment of Bonus Act."

Further cross-examined by Mr. Stephen on Ext. J he said:

"(Shown Ext. J—entry interest on Govt. loans; also shown Ext. L—witness is asked why interest on Govt. loan was not added in case of Kalamassery). The reason is that there is no figure of interest on Government loan appearing the profit and loss account of Kalamassery."

Regard being had to the scrappy nature of the cross-examination on Ext. J and further regard being had to the fact that the document was marked by consent, I might have been prepared to proceed on the basis of that document without more, because correctness of that document was not demolished, in my opinion, by cross-examination. I propose, however, out of consideration for the dislike exhibited in course of arguments against Ext. J, to check up Ext. J thoroughly. Ext. J purports to be a computation under the combined provisions of Schedules II and III of the Payment of Bonus Act. If I turn to Ext. B, the separate profit and loss account of HMT I & II at Bangalore, for the year ended March 31, 1967, I find (from page 2 of the exhibit) that the net profit before taxation was Rs. 91,82,220. In Ext. J that was the figure which was written against first item, Item No. 2 of

Schedule II provides for certain add backs. The additions in Ext. J have been made in accordance with the provisions of the said item 2 of Schedule II. The figure against provisions for bonus to employees and depreciation, both appear in the said Ext. B respectively at pages 3 and 8. The third item of addition 'interest on Government loan' does not appear under item 2 of Schedule II but nobody objected to the inclusion thereof in the Ext. J. Thus, the total of 1,72,65,335, in Ext. J, seems to be unexceptionable. Then there are certain figure of subtractions in Ext. J. In the list of subtractions, provisions have been made for (i) Income-tax, (ii) Development rebate, (iii) Return on capital and (iv) Direct taxes, to whit income tax. How the amounts against the said items have been calculated appear from statements I & II which are parts of Ext. B. In this way the total amount of subtraction has been arrived at a figure of Rs. 1,93,78,226. According to this exhibit, the total to be deducted exceeds the gross profit for the purpose of Bonus, that is to say, if we subtract Rs. 1,93,78,226 from 1,72,65,335, the result is a loss of Rs. 21,12,891 and there is no available surplus left.

24. I am however doubtful as to whether return on capital at the rate of 8.5 percent, amounting to Rs. 65,07,994, is a permissible deduction. Item 1(ii) of the Third Schedule of the Payment of Bonus Act no doubt permits 8.5 percent return on the paid up equity share capital and item 1 (iii) permits 6 percent return on reserves shown in the balance-sheet. There is no provision, however, for return on loan capital as made to the units, at the rate of 8.5 percent. Assuming for the sake of argument, that capital is invested in the expectation of some return and not to lie idle, there must be a difference made between return on share capital and return on money loaned to a branch as the capital for the branch. Such amount may at best earn 6 percent as is done by reserves. Now, it appears from statement I of Ext. B that the capital invested, by way of loan, to HMT I & II units, as on April 1, 1966, was 7,65,64,630. In round sum interest at the rate of 6 percent on such amount would be about Rs. 45,93,900. If I reduce the figure 65,07,994 claimed as return on capital to 45,93,900 even then the total of the amount to be deducted comes up to 1,74,64,163, leaving no available surplus. Thus, I hold that for the year 1966-67 the workmen of Hindustan Machine Tools I & II were not entitled to claim bonus at the rate of 20 percent on the basis of their separate Profit and Loss account. Minimum bonus at the rate of 4 percent has been paid or offered to be paid to them for the year 1966-67 and to that amount only they are entitled.

25. I am now left with item No. (2) of Schedule II. I have a ready held, while giving my answer in item No. (3) of Schedule II, that for the year 1963-64 Hindustan Machine Tools Ltd. should be taken as one unit and bonus for that year should be calculated on the profits made by the company on the basis of the Full Bench formula as modified by the Labour Appellate Tribunal and as explained by the Supreme Court. As appears from Ext. A(2) (page 32), the balancesheet and profit and loss account for the year 1963-64, an amount of Rs. 18,80,902 was paid as bonus to employees of the Watch factory and HMT I & II units. The year 1963-64 ended with March 31, 1964. By 31st March, 1964 the construction of the unit No. IV at Kalamassery and Unit No. III at Pinjore had started. Unit No. V at Hyderabad, however, was started in May 1964, after this year. Therefore, units Nos III & IV namely, units at Pinjore and Kalamassery only are entitled to same rate of bonus as paid to the Watch Factory and HMT I & II workmen for the year 1963-64, the special provisions in Section 16(1) not applying to the pre-Act period. The factory at Hyderabad not having been started by March 31, 1964 becomes disentitled to the provisions of the pre-Bonus Act, because the Payment of Bonus Act is to have effect from the accounting year commencing on any day in year 1964 and in respect of every subsequent accounting year. Since during the Payment of Bonus Act period by virtue of the maintenance of separate accounts no branch or undertaking becomes entitled to the total prosperity of the company, the Hyderabad branch is not entitled to any bonus at all. That is how I propose to answer item No. (2) of Schedule II of the order of Reference.

26. To sum up, my answer to item No. (1) is:

The demand of the workmen in the Hindustan Machine Tools I and II at Bangalore for payment of bonus at the rate of 20 per cent of their salary for the year 1966-67 is not justified and they are entitled only to 4 percent that is to say the minimum bonus for the year

My answer to item No. (2) is:

The workmen of the Hindustan Machine Tools at Kalamassery and Pinjore are entitled to the same rate of bonus as is paid to the Watch Factory

and HMT I & II workmen during the year 1963-64. The factory Hyderabad not having been started by March 31, 1964 becomes disentitled to the provisions of pre-Bonus Act. Since during the Bonus Act period by virtue of the maintenance of separate accounts no branch or undertaking becomes entitled to the prosperity of the company, the Hyderabad branch is not entitled to any bonus at all under the provisions of the Payment of Bonus Act.

My answer to item No. (3) is:

The demand of the workmen of the Hindustan Machine Tools Ltd. I & II at Bangalore and of the Hindustan Machine Tools Ltd. No. IV at Kalamassery that bonus should be calculated on the basis of consolidated profit and loss accounts for all the units and for all the activities and not on the basis of the profit and loss accounts of the separate units and separate activities is justified for the year 1963-64 only and not for the years 1964-65, 1965-66 and 1966-67.

27. I now turn to the question of cost. Had there been no sitting in Calcutta, I would have directed each party to bear its own costs. The final hearing at Calcutta was, however, caused by the Hindustan Machine Tools Ltd. because the employer company wanted more time to make further arguments through a new counsel of their choice. They themselves offered to pay the costs of the different unions for the hearing in Calcutta. I find that the Hindustan Machine Tools Karmik Sangha, appearing for Units No. I & II, was represented by an advocate of the name of Mr. N. Keshavan, Hindustan Machine Tools Employees' Association, also appearing for Units No. I & II, was represented by another advocate of the name of Mr. M. C. Narasimhan. Mr. V. G. Row, counsel, appeared for the Hindustan Machine Tools Employees' Federation and Hindustan Machine Tools Karmik Sangha, Pinjore. Mr. Sreekanthan Nair, a Member of the Parliament and a trade union leader, appeared on behalf of Hindustan Machine Tools Employees' Union, Kalamassery and Mr. C. M. Stephen, an Advocate and also a representative of the Hindustan Machine Tools Workers Congress of Kalamassery represented the workmen at Kalamassery. Mr. T. E. Kalidas, a workman of the Watch factory appeared for the Watch Factory. Each of them were accompanied by several other workmen, as I was told. In the fitness of things, I allow costs of two persons for each of the trade unions appearing before the tribunal at Calcutta. Messrs Keshavan, V. G. Row, Narasimhan and Stephen, who are all advocates, are entitled to lawyer's fees which I assess at Rs. 510/- each per diem for three days. They are also entitled to Railway fare to and from their respective places of ordinary residence (Bangalore or Kalamassery) to Calcutta at the highest available class in the Railway. They are also entitled to daily allowance at the rate of Rs. 40/- each per diem from the day when they began their journey to the date when they returned to their destination. One workman accompanying each of the above named persons as also T. E. Kalidas, who appeared for the Watch Factory are entitled to Railway fare to and from their respective places of residence to Calcutta and back at 2nd class Railway fare rate. They will also be entitled to a daily allowance of Rs. 25/- per diem during the entire period of their stay in Calcutta and the time consumed for journey to and from their residence. Mr. Nair, who appeared for the Employees' Union is entitled to railway fare and daily allowance at the same rate as paid to Counsel but no fees. Bills made out on the above basis shall be paid by the Hindustan Machine Tools Ltd. to the respective labour union.

Dated, April 16, 1969.

(Sd.) B. N. BANERJEE,
Presiding Officer.

[No. 4/138/67-LRIII.]

New Delhi, the 30th April 1969

S.O. 1768.—In exercise of the powers conferred by sub-section (2) of section 33C of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. S.O. 4650, dated the 19th December, 1967, as amended by the notification of the Government of India in the

Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. S.O. 668, dated the 11th February, 1969, namely:—

In the Table annexed to the said notification, for, S. No. 2 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:—

1	2	3
"2.	Labour Court, Bombay constituted under section 7 of the said Act, by the notification of the Government of India in the late Ministry of Labour and Employment No. S. O. 1698, dated the 22nd May, 1965.	The areas comprising the Bombay City District, the Bombay Suburban District and the district of Thana, Nasik, East Khandesh, West Khandesh, Aurangabad, Ahmednagar, Bhir, Nanded, Parbhani in the State of Maharashtra and Daman and Diu in the Union territory of Goa, Daman and Diu."

[No. F. 1/30/69-LRI.]

New Delhi, the 1st May, 1969

S.O. 1769.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Bombay in the matter of a complaint under Section 33A of the Said Act from Shri Kalipada Bhandari and 8 others which was received by the Central Government on the 23rd April, 1969.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, BOMBAY

COMPLAINT No. CGIT-49 of 1968

ARISING OUT OF REF. No. CGIT-1 of 1967

PARTIES:

Shri Kalipada Bhandari and 8 others—*Complainants.*

Vs.

The British India General Insurance Co. Ltd.—*Opposite Party.*

PRESENT:

Shri A. T. Zambre, Presiding Officer.

STATE: Maharashtra.

INDUSTRY: General Insurance.

Bombay dated the 15th April, 1969.

AWARD

Nine employees of the British India General Insurance Co. Ltd., have filed this complaint against the management under section 33A of the Industrial Disputes Act, 1947.

2. The complainants are in the employ of the Calcutta branch of the opponent company and are concerned in the industrial dispute pending in Ref. No. CGIT-1 of 1967. They have alleged that the staff of the company working in the Calcutta office had been enjoying one Saturday as full holiday every month by rotation as per General Manager's letter dated 27th November 1961. But the Calcutta office management by their circular dated 29th July 1968 have withdrawn the facility from 3rd August 1968. They did not follow the provisions of section 9A of the Industrial Disputes Act prior to effecting such alteration in the service conditions of the subordinate staff. The group Secretary of the union had protested against the unilateral decision of the management and had intimated them that the subordinate staff was entitled to overtime allowance for doing their duty but no heed was paid and hence they filed this complaint.

3. The employers have opposed this application contending that the employees in question were granted the concession of one Saturday off in error through misunderstanding which came to the notice of the Head Office in the month of June 1968. When this error was brought to the attention of the Head office the

Head office directed the Calcutta office to restore the *status quo* and as the concession was granted through a *bona fide* and genuine error due to misunderstanding it could not be claimed as a matter of right and they were not entitled to the concession.

4. When the matter was kept for hearing the Tribunal received a copy of a letter addressed by the company to the group Secretary stating that the matter was amicably settled by the management agreeing to revert to the old practice of the grant of one Saturday off in a month to the sub-staff by staggering arrangement and that the union should intimate the Central Government Industrial Tribunal, Bombay to whom the matter was referred. On the day of the hearing the union requested the Tribunal for permission to withdraw the complaint as the matter was settled. It has given an application in which it has stated that the complainants are fully satisfied with the restoration of their existing privilege of one Saturday off every month as notified in the circular and that the complainants had no grievance and the application under section 33A should be disposed of.

5. This is a complaint under section 33A of the Industrial Disputes Act which requires the Tribunal to adjudicate upon the complaint as if it were a dispute referred to it in accordance with the provisions of the Act and submit its award. The Secretary of the Union has also filed a copy of the circular by which the privilege of one Saturday off was restored. Hence my award in terms of the settlement contained in the circular. According to the circular all the members of the subordinate staff will get one Saturday off in a month as mentioned therein which is exhibit 1 and which shall form part of this award.

No order as to costs.

(Sd.) A. T. ZAMBRE,
Presiding Officer,
Central Government Industrial Tribunal,
Bombay.

EXHIBIT I

THE BRITISH INDIA GENERAL INSURANCE COMPANY LTD.

Secretarial Department

Calcutta, 11th February, 1969

CIRCULAR TO STAFF

The following members of the staff will get 'Saturday' off during the remaining period of the year 1969 as under :—

1st Group

15th Feb., 12th April, 24th May, 21st June, 26th
Jul., 30th Aug., 1st Nov., and 29th Nov., 1969

- 1 Mrs. C. James.
- 2 Mr. A. B. Mukherjee
- 3 " M. L. Mukherjee.
- 4 " G. P. Mukherjee.
- 5 " G. K. Paul.
- 6 " I. B. Ghosh.
- 7 " Rajib Banerjee
- 8 Sri Banwari Kahar.
- 9 " Saiten Tanti.
- 10 " Jagdish Thakur.

2nd Group

22nd Feb., 26th April, 31st May, 28th June,
2nd Aug., 13th Sep., 8th Nov., and 6th Dec.,
1969.

- 1 Mr. D. N. Ojha.
- 2 " K. B. Das.
- 3 " A. M. Kundu.
- 4 " A. K. Guha.
- 5 " S. K. Dutt (Acctt. Deptt.)
- 6 " A. Dorai.
- 7 " M. M. Paul.
- 8 Sri Narayan Patnayak.
- 9 " Tripit Choudhury.

3rd Group

4th Group

15th March, 10th May, 7th June, 12th July, 9th Aug., 20th Sept., 15th Nov., and 20th Dec., 1969.

22nd March, 17th May, 14th June, 19th July, 23rd Aug., 27th Sept., and 22nd Nov. 1969.

- 1 Mr. N. K. Banerjee.
- 2 " D. F. Buchu.
- 3 " H. L. Chatterjee.
- 4 " A. P. Ghosh.
- 5 " G. C. Chatterjee.
- 6 " S. Gopalan.
- 7 Mrs. J. Sanyal.
- 8 Sri J. B. Behera.
- 9 " D. C. Das.

- 1 Mrs. R. J. Mehta.
- 2 Mr. S. K. Pramanik.
- 3 " A. K. Bhatt.
- 4 " K. L. Saha.
- 5 " S. Biswas.
- 6 " J. L. Ganguly.
- 7 " S. Lahiri.
- 8 " S. K. Dutt (General Deptt.)
- 9 Shri Kalipada Bhandari.
- 10 " Ratnakar Das.

Sd/- General Secretary,
General Insurance Employees' Assn.,
Eastern Region, Calcutta.

Sd/- W. R. PANDIT,
Manager for East India,
Certified to be a true copy.

[No. 25/17/69/LR.III.]

ORDERS

New Delhi, the 26th April 1969

S.O. 1770.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Pounia Manganese Mines of Messrs Rajaramka Brothers (Private) Limited, P.O. Tumsar (Maharashtra State) and their workmen in respect of the matter specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal (No. 2), Bombay, constituted under section 7A of the said Act.

SCHEDULE

Whether the action of the management of the Pounia Manganese Mines of Messrs Rajaramka Brothers (Private) Limited, Post Office Tumsar (Maharashtra State), in terminating the services of Shri Dharamchand, Chowkidar and Shri Baliram Wankhede, Mate by their notices dated the 10th November, 1967 and the 7th November, 1967, respectively, was justified? If not, to what relief, are the workmen entitled?

[No. 35(16)/68-LRI.]

New Delhi, the 28th April 1969

S.O. 1771.—Whereas an application under clause (b) of sub-section (2) of section 33C of the Industrial Disputes Act, 1947 (14 of 1947) specified in the Schedule hereto annexed is pending before the Central Government Labour Court No. 2, Bombay;

And whereas the applicant has been transferred from Bombay to Mathura and he has requested the Central Government for transfer of the application to Delhi;

And whereas the Central Government considers the request just and reasonable;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 33B of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby withdraws the proceedings in relation to the said application pending before the Central Government Labour Court No. 2, Bombay and transfers the same to the Central Government Labour Court, Delhi constituted under section 7 of the said Act and directs that the said Labour Court shall proceed with the said application from the stage at which it is transferred and dispose of the same according to law.

SCHEDULE

Name of the applicant	Name of the opposite party	Application under Section
Ratan Lal Birla, C/o State Bank of Bikaner and Jaipur Employees' Union, Sir P.M. Road, Bombay-1.	The Agent, State Bank of Bikaner and Jaipur, United India Life Building, Sir P.M. Road, Bombay-1.	33C (2)

[No. 24/9/69/LRIII.]

New Delhi, the 29th April 1969

S.O. 1772.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Phalodi Lime Stone Quarries of Jaipur Udyog Limited, Sawaimadhopur and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7A, and clause (d) of sub-section (1) of section 10, of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an Industrial Tribunal with Shri Gopal Narain Sharma as Presiding Officer with headquarters at Jaipur and refers the said dispute for adjudication to the Industrial Tribunal.

SCHEDULE

Whether the action of the management of Phalodi Quarry, Sawaimadhopur in transferring Shri Madan Mohan Prasad, Clerk from Phalodi Quarry to Bajrakho Quarry with effect from the 22nd June, 1968 was legal and justified? If not, to what relief is he entitled?

[No. 36(50)/68-LRI.]

S.O. 1773.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Messrs Manganese Mining Syndicate, Contractors of K.S. Group of Mines belonging to Messrs Orissa Minerals Development Corporation P.O. Bhubil, District Keonjhar and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, Whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, Therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal, (No.3) Dambal constituted under section 7A of the said Act.

SCHEDULE

Whether the action of Messrs Manganese Mining Syndicate, Contractor in K.S. Group of Mines of Messrs Orissa Minerals Development Company Limited in transferring the workmen, whose particulars are mentioned below, from K.S. Group of Mines to Chormalia Manganese Mines is justified? If not, to what relief are the workmen entitled?

Sl. No.	Name of the workman	Designation
1	Sri Kritan Tanti	Miner
2	Sri Puna Urang	Do.
3	Sri Gutam	Do.
4	Smt. Tulshi Munda	Loader
5	Smt. Sukro Urang	Do.
6	Smt. Rajkumari Tanti	Do.

Sl. No.	Name of the workman	Designation
7	Sri Chumbru Munda	Miner
8	Sri Gagrai Munda	Do.
9	Sri Saluka Munda	Do.
10	Sri Paulush Munda	Do.
11	Sri Janam Singh Berua	Do.
12	Sri Kalakro	Do.
13	Sri Lalla	Do.
14	Sri Gagrai	Do.
15	Sri Jageshro	Do.
16	Sri Gonesh	Do.
17	Sri Palush	Do.
18	Sri Palai	Do.
19	Sri Mangal Singh	Do.
20	Sri Saluka	Do.
21	Sri Rano	Do.
22	Sri Gansam	Do.
23	Sri Gurucharan	Do.
24	Sri Budhram	Do.
25	Smt. Budhuni	Loader
26	Smt. Basmoti	Do.
27	Smt. Rindi	Do.
28	Smt. Chandu	Do.
29	Smt. Gangi	Do.
30	Smt. Chandri	Do.
31	Smt. Parbati	Do.
32	Smt. Sarita	Do.
33	Smt. Sukumaro	Do.
34	Smt. Subasho	Do.
35	Smt. Tulshi	Do.
36	Smt. Parbati	Do.
37	Smt. Nilmoni	Do.
38	Smt. Nitma Berua	Do.
39	Smt. Sitta Munda	Do.
40	Smt. Netma Munda	Do.
41	Smt. Menjari Munda	Do.
42	Smt. Mani Munda	Do.
43	Sri Baya	Miner
44	Smt. Chandu	Loader
45	Sri Bhadro	Miner
46	Sri Simon	Do.
47	Sri Gajilal	Do.
48	Sri Samu	Do.
49	Sri Sagar	Do.
50	Sri Mangru	Do.
51	Sri Boloram	Do.
52	Sri Saluka	Do.
53	Sri Janamsingh	Do.
54	Sri Chamru	Do.
55	Sri Jairam	Do.
56	Sri Landu	Do.
57	Sri Mangu	Do.
58	Sri Mandhu	Do.
59	Sri Laharu	Do.
60	Smt. Durpata	Loader
61	Smt. Janga	Do.
62	Smt. Nandi	Do.
63	Smt. Molli	Do.
64	Smt. Sombari	Do.
65	Smt. Raisah	Do.
66	Smt. Sukurmoni	Do.
67	Smt. Dasma	Do.
68	Smt. Nitma	Do.
69	Smt. Basmoti	Do.
70	Smt. Auly	Do.

Sl. No.	Name of the workman	Designation
71	Smt. Nitma	Loader
72	Smt. Mani	Do.
73	Smt. Sunai	Do.
74	Smt. Santi	Do.
75	Smt. Jano	Do.
76	Smt. Budhuni	Do.
77	Smt. Saro	Do.

[No. 35(6)/69-LRI.]

CORRIGENDUM*New Delhi, the 26th April 1969*

S.O. 1774.—In the Agreement published with the Order of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. S.O. 262, dated the 9th January, 1969, in the Gazette of India, Part II, Section 3, Sub-Section (ii), dated the 18th January, 1969, at page 353, under the heading "Name of parties":

for—

"Representing Employers—Shri H. Choudhury, Agent, M/s. Bikaner Gypsums Ltd., Bikaner.

Representing Workmen—Shri A. K. Mukherjee, Personnel Manager, Bikaner Gypsums Ltd., Bikaner."

read—

"Representing Employers—Shri H. Choudhury, Agent, Messrs Bikaner Gypsums Ltd., Bikaner.

Representing Workmen—Shri A. K. Mukherjee, Personnel Manager, Messrs Bikaner Gypsums Ltd., Bikaner."

[No. 24/59/68-LRI.]

S. S. SAHASRANAMAN, Under Secy.

(Department of Labour and Employment)*New Delhi, the 29th April 1969*

S.O. 1775.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award (Part I) of the Industrial Tribunal, Bombay, in the industrial dispute between the employers in relation to Messrs V. M. Salgaocar and Bros Private Limited and 9 others and their workmen, which was received by the Central Government on the 24th April, 1969.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, BOMBAY

REFERENCE No. CGIT-13 of 1968

PARTIES:

Employers in relation to Messrs. V. M. Salgaocar and Bros. Pvt. Ltd., and 9 others

AND

Their workmen.

PRESENT :

Shri A. T. Zambre, Presiding Officer..

APPEARANCES:

For the employers—Shri L. C. Joshi, Labour Adviser for V.S. Dempo & Co. Pvt. Ltd. Shri L. A. Correia for M/s. V. M. Salgaocar and Bros. Pvt. Ltd., Shri G. L. Joshi, Labour Adviser for J. H. Carvalho and Joa Vincent Fernandes. Shri P. N. Shirwanker for Italab (Goa) Pvt. Ltd., Managing Assistant Chief Chemist. Shri V. B. Naik, In-charge Superintendence Co. of India Pvt. Ltd. Shri C. N. Viswanath for Essen & Co. Shri V. W. Karnik for General Superintendence Co. of India Ltd.

For the Workmen—Shri D. A. Deshpande, President, Goa Dock Labour Union

STATE Union Territory of Goa.

Bombay, dated the 8th April, 1969

AWARD PART I

The Government of India in the Ministry of Labour, Employment and Rehabilitation, Department of Labour and Employment by their Order No. 29 (11)/68-LR-III, dated 27th July 1968 have referred to this Tribunal for adjudication an industrial dispute existing between the ten employers specified in schedule I hereto annexed, and their workmen in respect of the matters specified in Schedule II.

SCHEDULE I

- (1) M/s. V. M. Salgaocar & Bros. Pvt. Ltd., Vasco-da-Gama.
- (2) V. S. Dempo & Co. Pvt. Ltd., Panjim.
- (3) M/s. J. H. Carvalho, Vasco da Gama.
- (4) M/s. Joao Vincent Fernandes, Vasco da Gama.
- (5) M/s. Narendra N. Kamat, Vasco da Gama.
- (6) M/s. General Superintendence Co. (India) Ltd., Vasco.
- (7) M/s. Superintendence Company of India Ltd., Vasco.
- (8) M/s. Italab (Goa) Pvt. Ltd., Margao-Goa.
- (9) Therepeutical Chemical Research Corpn., Margao.
- (10) Messrs. Essen & Co., Behind Cloth Bazar, Margao

SCHEDULE II

Whether the demand of the sampling workers for a weekly off with wages is justified? If not, to what relief are they entitled?

2. The employers in schedule I are labour contractors, inspection agencies and exporters of iron ore at Goa. It is common knowledge that a great deal of iron ore is exported from Goa Port and before loading the iron ore into the ships, which are chartered for the overseas parties, sampling of the ore is required to be done to avoid any dispute at a later stage about the quality of the ore and yet it in accordance with the terms of the agreement. Hence the necessity of sampling of the ore before loading which is known as pre-shipment sampling. The pre-shipment sampling is also a condition and is required to be done since after the introduction of the quality control regulations and the authorities of the Government of India are also anxious to see that the quality is maintained and no complaints are received by the Government in connection with the shipment and for doing this pre-shipment sampling work the exporters are required to engage the services of sampling workers.

3. The sampling workers employed by the employers in schedule I had joined the Goa Dock Labour Union (INTUC) and were its member in 1968. The President of the Goa Dock Labour Union had in the month of January 1968 made various demands on behalf of the sampling workers and as no attention was paid he had served a strike notice in the month of February 1968 to all the labour contractors and the laboratories for the grant of weekly off with wages, payment of dearness allowance and interim relief as per the recommendations of the Central Wage Board for Port and Dock Workers. The sampling workers had also gone on strike and the matter was taken to the Conciliation Officer (Central) and conciliation proceedings started. But as the parties could not come to an amicable settlement the Conciliation Officer had sent a failure report and hence the present dispute regarding weekly off has been referred to this Tribunal.

4. The reference order did not mention the name of any union as a party to the dispute but subsequently Government by their letter dated 21st August 1968 informed this Tribunal that a copy of the reference order had also been sent to the President, Goa Dock Labour Union, Vasco da Gama which was a party to the dispute, and accordingly notices of this reference were issued to the employers and the union in question.

5. Some of the employers have opposed the reference and have raised various contentions. However, employer No. 5 Narendra N. Kamath, and employer No. 6 M/s. General Superintendence Company (India) Ltd., Vasco da Gama have by their statements submitted that they had entered into an agreement with the Goa Dock Labour Union and have settled all questions such as weekly off with wages, leave etc., and they were no more parties to the reference and that they should be dropped from this dispute. They have also produced copies of the agreements.

6. The President of the Goa Dock Labour Union has by his application dated 4th November 1968 raised certain objections to the reference regarding the issues referred and has further informed that the managements of M/s. Narendra N. Kamath (employer No. 5) and M/s. General Superintendence Co. (India) Ltd., (employer No. 6) have entered into agreements with the union and have agreed to the weekly off with wages and they have requested that a consent award may be passed in respect of these two managements. The employer No. 5 and the President of the Goa Dock Labour Union have by a joint application dated 4th February 1969 requested this Tribunal to pass an award in terms of the settlement.

7. The Goa Dock Labour Union is a party to this dispute and notice was issued to that union. However, subsequently the General Secretary of the Marmagao Waterfront Workers' Union formerly known as Marmagao Port Dock and Transport Workers' Union has made an application to this Tribunal on 4th February 1969, that his union represents a large number of sampling workers in the Marmagao Harbour especially of M/s. V. S. Dempo & Co. Pvt. Ltd., M/s. V. M. Salgaocar and Bro. Pvt. Ltd., Shri J. N. Carvalho, Shri Vincenta Fernandes, Shri Narendra Kamat and others and his union should be made a party to the reference. The Goa Dock Labour Union has opposed this application and requested for time to file their reply and the question whether the Waterfront Workers' Union be made a party is yet to be decided. But Shri Gerald Pereira, General Secretary of the Marmagao Waterfront Workers' Union has opposed the request for a consent award being passed in favour of the employers Messrs. General Superintendence Co. (India) Ltd., contending that as the said company engaged no employees when the reference was made and there was no employer-employee relationship.

8. I have already observed that the employers No. 5 and No. 6 have conceded the demand of the workers and have settled the dispute. They have entered into an agreement with the Goa Dock Labour Union and have requested for passing a consent award. It is clear from schedule II to the order of reference that the only issue to be decided in this reference is about the demand of the sampling workers for a weekly off with wages. Both the employers have agreed to the demand of the workers for a weekly off with wages and the objection raised by the General Secretary of the Marmagao Waterfront Workers' Union appears to be without any meaning. It is very strange that such objection should have been raised on behalf of the workers as the question whether there was any employer-employee relationship on the date of the reference is immaterial and inconsequential from the point of view of the workers' interests and I do not think that the objection deserves any consideration. Shri Pereira has no objection for a consent award in favour of employer No. 5 and it shows that conceding the demand is in favour of the workers.

9. Moreover it is clear from the record that the reference order is dated 27th July 1968. The employers the General Superintendence Co. (India) Ltd., have themselves stated in their letter dated 25th September 1968 that at the time of the commencement of the dispute, that is somewhere in the month of January-February 1968 the workmen were being employed by labour contractors and they in turn utilised their services. However, after the agreement they themselves engaged the workmen in question and clearly on the date of the reference they were engaging employees who were sampling workers and there is no substance in the petition about want of employer-employee relationship raised by the Waterfront Workers' Union. As both the employers have agreed on the payment for a weekly off there is absolutely no reason why a consent award should not be

passed as requested. Both employers No. 5 and No. 6 have entered into settlements with the union and have conceded the demand of the sampling workers for a weekly off with wages. The settlements include many other terms and conditions of service but they are not relevant for the issue involved in this reference. As the present reference is only in respect of the demand for weekly off with wages I pass an award Part I in accordance with the relevant term in that respect in both the settlements annexures 'A' and 'B' which shall form part of this award.

No order as to costs.

(Sd.) A. T. ZAMBRE,
Presiding Officer,
Central Government Industrial Tribunal,
Bombay.

ANNEXURE 'A'

Mutual settlement arrived at between the parties as provided under Section 2(P) of the Industrial Disputes Act 1947 on 27th July, 1968.

PRESENT

Representing Employers

Shri Narendra M. Kamat,
Proprietor,
C/o Casa Commercial Goa.
Vasco-da-Gama.

Representing Employees

Shri D. A. Deshpande,
President,
Goa Dock Labour Union (INTUC)
Vasco-da-Gama

Short Recital of the Case

On 26th March 1968, the workers employed by Shri Narendra M. Kamat, Proprietor, Sample Pulverisation Unit, Marmagao (hereinafter referred as the employer) went on an indefinite strike for demands pertaining to betterment and revision of service conditions etc. then in existence. Prior to this, conciliation proceedings were held by the Asst. Labour Commissioner (C) Vasco-da-Gama on receipt of the strike notice served by Shri D.A. Deshpande, President Goa Dock Labour Union (INTUC) hereinafter called the Union *vide* his letter No. SAMPLING/GEN-2/68 dated 28th February 1968. The conciliation efforts ended in failure and the strike continued till 27th July 1968.

Meanwhile, the Employer and the Union representing the samples workers on strike held prolonged discussions with a view to find out possibilities of mutual settlement. After prolonged negotiations, the parties arrived at the following settlement.

Terms of the Settlement

1. (a) The employer agrees to prescribe the following scales of pay for the workers engaged by him.
 - (i) Male Workers—35—3—85.
 - (ii) Female workers—40—2—50
- (b) In addition to the above scales, the employer agrees to pay Rs 56.30 per month as dearness allowance to all workers.
- (c) The fitment of the workers in new scales even in sub-clause (a) of clause 1 of this agreement shall be done on the following basis:
 - (i) The workers shall be placed at the minimum of their respective scales.
 - (ii) After their being placed at the minimum of new scales the workers shall be entitled to one to three increments according to the number of years of services.
- (d) To remove any doubts or difficulties the Revised salary of each workers shall as per the annexure "A".
2. The Employer agrees to prescribe the following leave rules for the workers.
 - (a) *Privilege leave*.—18 days full pay leave with a right to accumulate it up to 64 days, provided the worker works for minimum 240 days in the previous year.
 - (b) *Casual leave*.—5 days full pay leave per year.
 - (c) *Sick leave*.—7 days full pay leave per year with a right to accumulate it up to 70 days. The parties hereby agree that the facility of sick

leave shall be withdrawn on the application of the Employees State Insurance Scheme to these workers.

(d) *Paid Holidays*.—7 paid holidays in a year coinciding with these of the Mormugao Dock Labour Board.

3. Bonus shall be paid as per the provisions of payment of Bonus Act. Bonus for the year 1967-68 shall be paid on or before 30th November, 1968.

4. This agreement shall be binding on the parties for the period of three years from the date of the agreement.

5. The Union hereby agree not to raise any demand involving the employer in any additional financial liability during the period of this settlement.

6 The Union agrees to call off the strike immediately after the agreement is signed and the workers shall resume work without any loss of time.

(Sd.) NARENDRA M. KAMAT,

(Sd.) D. A. DESHPANDE.

Proprietor,

President,

C/o Casa Commercial Goa.

Goa Dock Labour Union (INTUC),

Vasco-da-Gama.

Vasco-da-Gama.

Witnesses

(1)

(2)

It is hereby agreed that since the scales of pay are monthly scale it implies that the worker is entitled to one off in a week as paid off.

Dated: 7th February, 1969.

(Sd.) NARENDRA M. KAMAT.

(Sd.) D. A. DESHPANDE.

ANNEXTURE A

Sl. No.	Name of the worker	Years of Service	Scale	Fitment	D.A.	Total	Due Date
MEN WORKERS							
1	Chandrakant Usgaonkar	7	120-5-170	140.00	77.30	217.30	1st April, 1969.
2	Narayan Honavarker	7	55-3-85	64.00	56.30	120.30	1st April, 1969.
3	Harischandra Parab	6	55-3-85	64.00	56.30	120.30	1st April, 1969.
4	Mohan Morajker	7	55-3-85	64.00	56.30	120.30	1st April, 1969.
5	Nana Ugvevker	3	55-3-85	61.00	56.30	117.30	1st April, 1969.
6	Eknath Morajker	2	55-3-85	58.00	56.30	114.30	1st April, 1969.
7	Babu Ugrani	2	55-3-85	58.00	56.30	114.30	1st April, 1969.
8	Ramchandra Shetye	1	55-3-85	58.00	56.30	114.30	1st April, 1969.

WOMEN WORKERS

1	Conceicao Dias	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
2	Izabela Albuquerque	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
3	Gokubhai Fednemker	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
4	Ladu Kaskarin	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
5	Hirabai Dhurin	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
6	Mariyan Dias	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
7	Jayshree Malvanker	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
8	Sitabai Arondekar	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
9	Vithabai Morajker	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
10	Libru Dias	7	40-2-50	46.00	56.30	102.30	1st April, 1969.
11	Satybham Madkaiker	5	40-2-50	44.00	56.30	100.30	1st April, 1969.
12	Bhima Vengurlemkar	5	40-2-50	44.00	56.30	100.30	1st April, 1969.
13	Laximi Satholker	2	40-2-50	42.00	56.30	98.30	1st April, 1969.
14	Baigem Palyenker	4	40-2-50	44.00	56.30	100.30	1st April, 1969.

ANNEXURE B

Mutual settlement arrived at between the parties as provided under Section 2(p) of the Industrial Disputes Act on 4th May, 1968.

PRESENT

Representing Employers

Mr. G. J. E. KIRBY,
Director,

General Superintendence Co.
(India) Private Ltd.,
Vasco-da-Gama.

Representing Employees

Mr. D. A. DESHPANDE,
President,

Goa Dock Labour Union
(INTUC),
Vasco-da-Gama.

Short Recital of the case

Mr. D. A. Deshpande, President of Goa Dock Labour Union (INTUC), Vasco-da-Gama, served a strike notice *vide* his letter No. SAMPLING/GEN-2/68 dated 28th February 1968 on the labour contractors and laboratories for grant of weekly off with wages and payment of D.A. and interim relief as per the recommendations of the Central Wage Board for Port & Dock workers, etc., contained in the statement of the case.

Conciliation proceedings were held by Mr. P. T. S. Murty, Assistant Labour Commissioner(C), Vasco-da-Gama, which ended in failure.

Subsequently, Mr. Deshpande and the representatives of Messrs. General Superintendence Co. (India) Private Ltd., Vasco-da-Gama, held prolonged discussions as a result of which they have arrived at a mutual settlement covering all the matters in dispute on the following terms and conditions:

Terms of the Settlement

Initially, the Company will engage:

- (1) For Crushing Room 2 male and 6 female Sampling Assistants.
- (2) For actual sampling 20 male Sampling Assistants.

The terms of employment of the above will be as follows:

(1) *Sampling Assistants for Crushing Room:*

The Sampling Assistants to be utilised in the crushing shed shall be paid on a monthly basis at the rate of Rs. 3.25 per day plus D.A. and I.R. of Rs. 56.30 per month.

(2) *Sampling Assistants other than Crushing Room Staff:*

The Company will utilise the services of 20 Sampling Assistants. They will be paid on the basis of Rs. 3.25 per day plus D.A. and I.R. at the rate of Rs. 56.30 per month. The Sampling Assistants will be guaranteed 18 days full pay for a month (monthly) plus full D.A. and I.R. whether in fact they work 18 days or not. In the event of work not being provided and if the reports for duty, he will be paid Disappointment allowance at the rate of Rs. 1.50 per day. In the event of any Sampling Assistant not reporting for duty on any day, he shall be paid no wages for the day and Dearness Allowance and Interim Relief will be deducted in respect of the days (Rs. 1.88 per day).

In the event of any staff being required to work on a Sunday or National Holiday they will be paid overtime for that day and in addition they will receive one day's paid leave during the course of the week.

All Sampling Assistants will be entitled for the following benefits:

- (i) *Provident Fund.*—All employees will be entitled to membership of Provident Fund contribution at the rate of 8-1/3 per cent by both the employer and employee as per Company's rules.
- (ii) *Bonus.*—Bonus will be paid in accordance with Bonus Act.
- (iii) *National Holidays.*—The declared National Holidays as announced by the Dock Labour Board will be given with pay.

- (iv) *Privilege Leave*.—One day's Privilege Leave will be granted for every 10 days' work. Accumulation upto 75 days maximum.
- (v) *Sick Leave*.—7 days Sick Leave per annum with full pay will be granted, Accumulation upto 42 days maximum.
- (vi) *Casual Leave*.—10 days Casual Leave annually—non-cumulative.
- (vii) *Workmen's Compensation Act Insurance Cover*.—All Sampling Assistants will be covered under the Workmen's Compensation Act Insurance Cover
- (viii) *Medical facilities*.—Free medical facilities and treatment will be provided for any employee who has been injured whilst on duty and will remain on full pay during such illness.
- (ix) *Protective clothing*.—Necessary protective clothing will be provided to Sampling Assistants at the rate of 3 uniforms per annum and one plastic raincoat.

The above terms and conditions are in accordance with various statutory laws of India and also in accordance with the stipulations of the Mormugao Dock Labour Board.

In the event that retrenchment may eventually become necessary it will be on the basis of "last come first to go" and compensation will be paid in accordance with statutory requirements prevailing at the time.

(Sd.) G. J. E. KIRBY,
Director,

General Superintendence Co. (India)
Private Ltd., Vasco-da-Gama.

(Sd.) D. A. DESHPANDE,
President,

Goa Dock Labour Union (INTUC),
Vasco-da-Gama.

(Sd.) P. T. S. MURTY,
Assistant Labour Commissioner(C)
Vasco-da-Gama

March 8, 1969

Addendum to the Mutual settlement arrived between M/s. General Superintendence Co. (India) Private Ltd., Vasco-da-Gama, and Goa Dock Labour Union (INTUC), Vasco-da-Gama, as provided under Section 2(p) of the Industrial Disputes Act 1947, on 4th May, 1968.

Specific terms of agreement regarding entitlement of sampling workers to a weekly off with wages arrived between M/s. General Superintendence Co. (India) Private Ltd., Vasco-da-Gama, and Goa Dock Labour Union (INTUC), Vasco-da-Gama:

"All the sampling workers will be given a weekly off with wages."

(Sd.) V. W. KARNIK,
Branch Manager,
General Superintendence Co.
(India) Private Ltd.
Vasco-da-Gama.

(Sd.) D. A. DESHPANDE,
President,
Goa Dock Labour Union
(INTUC)
Vasco-da-Gama.

[No. 29(11)/68-LR.III.]

K. D. HAJELA, Under Secy.

(Department of Labour and Employment)

New Delhi, the 29th April 1969

S.O. 1776.—Whereas the Central Government was satisfied that Shree Krishna Oil and Rice Mill was situated in Midnapur (Proper) area which was a sparse area (that is, an area whose insurable population was less than 500) in the district of Midnapur in the State of West Bengal;

And, whereas by virtue of its location in a sparse area, the aforesaid factory was granted exemption from the payment of the employer's special contribution under section 73F of the Employees' State Insurance Act, 1948 (34 of 1948) until enforcement of the provisions of Chapter V of the Act in that area by the Central

Government in the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 136, dated the 8th January, 1962;

And, whereas the Central Government is satisfied that the insurable population of the Midnapur (Proper) area in the district of Midnapur in the State of West Bengal has now exceeded 500, and it is no longer a sparse area;

Now, therefore, in exercise of the powers conferred by section 73F of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby makes the following further amendment to the said notification namely:—

In the Schedule to the said notification, in the entries relating to Midnapur in Serial No 8, the entry "Midnapur (Proper)" in column 3 and the entry "Shree Krishna Oil and Rice Mill" in column 4 shall be omitted.

[No. F. 6/18/69-HI.]

S.O. 1777.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Windmoulds, Indo Saigaon Industrial Estate, Kurla Andheri Road, Bombay-58, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the thirty-first day of March, 1968.

[No. 8/10/69-PF.II(i).]

S.O. 1778.—In exercise of the powers conferred by first proviso to section 6 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government, after making necessary enquiry into the matter, hereby specifies that, with effect from the 1st April, 1968 section 6 of the said Act shall in its application to M/s. Windmoulds, Indo Saigaon Industrial Estate, Kurla Andheri Road, Bombay-58, be subject to the modification that for the words "six and a quarter per cent", the words "eight per cent" were substituted.

[No. 8/10/69-PF.II(ii).]

S.O. 1779.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Unval Industries Private Limited, Plot No. 23, Road No. 16/V. Wagle Industrial Estate, Thana, Maharashtra State have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the first day of April, 1968.

[No. 8/163/68-PF.II(i).]

S.O. 1780.—In exercise of the powers conferred by first proviso to section 6 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government, after making necessary enquiry into the matter, hereby specifies that, with effect from the 1st April, 1968 section 6 of the said Act shall in its application to M/s. Unval Industries Private Limited, Plot No. 23, Road No. 16/V Wagle Industrial Estate, Thana be subject to the modification that for the words "six and a quarter per cent", the words "eight per cent" were substituted.

[No. 8/163/68-PF.II(ii).]

New Delhi, the 30th April 1969

S.O. 1781.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Vaspan Transport, 18/35, Mahatma Gandhi Road, Kanpur have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the first day of July, 1968.

[No. 8/195/68-PF.II.]

S.O. 1782.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs M. S. P. Muthu Sons, 102, Big Bazar Street, Dindigur, Madurai District including branches at 37/11, Chinnakadal Street, Palani, 1/55, Railway Feeder Road, Sholavandan and at 1/10 Madurai Road, Usilampetti, Tamil Nadu State, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment with effect from the 31st January, 1969.

[No. 8/1/69-PF.II.]

DALJIT SINGH, Under Secy.

श्रम, नियोजन और पुनर्वास मंत्रालय

(श्रम और नियोजन विभाग)

नई दिल्ली, 29 अप्रैल 1969

एस० ओ० 1783.—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स विण्डमोल्डज, इण्डो सैगांव इण्डस्ट्रियल एस्टेट, अन्धेरी, कुरला रोड, मुम्बई-58 नामक स्थापन से सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए :

अतः, श्रम, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार उक्त अधिनियम के उपबन्ध उक्त स्थापन को एतद्वारा लागू करती है।

यह अधिसूचना 1968 की मार्च के 31 वें दिन को प्रवृत्त हुई समझी जाएगी।

[सं० 8/10/69 भ० नि० II(i).]

एस० ओ० 1784.—कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) की धारा 6 के प्रथम परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, इस विषय में आवश्यक जांच कर लेने के पश्चात्, एतद्वारा यह विनिर्दिष्ट करती है कि उक्त अधिनियम की धारा 6, मैसर्स विण्डमोल्डज, इण्डो सैगांव इण्डस्ट्रियल एस्टेट, अन्धेरी, कुरला रोड, मुम्बई-58 को लागू होने के संबंध में पहली अप्रैल, 1968 से इस उपान्तरण के अध्यधीन होगी कि "सवा छह प्रतिशत" शब्दों के लिए "आठ प्रतिशत" शब्द प्रतिस्थापित किए जाएं।

[सं० 8/10/69 भ० नि० II(ii).]

एस० ओ० 1785.—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि मैसर्स उनवाल इण्डस्ट्रीज प्राइवेट लिमिटेड, प्लॉट नं० 23, रोड नं० 16/5, बागले इण्डस्ट्रियल एस्टेट, थाना, महाराष्ट्र राज्य नामक स्थापन से सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए :

अतः, श्रम, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार उक्त अधिनियम के उपबन्ध उक्त स्थापन को एतद्वारा लागू करती है।

यह अधिसूचना 1968 की अप्रैल के पहले दिन को प्रवृत्त हुई समझी जाएगी।

[सं० 8/163/68/भ० नि० 2(i).]

एस० नो० 1786.—कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) की धारा 6 के प्रथम परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, इस विषय में आवश्यक जांच कर लेने के पश्चात्, एतद्वारा यह विनिर्दिष्ट करती है कि उक्त अधिनियम की धारा 6, मेसर्स उनवाल इण्डस्ट्रीज प्राइवेट लिमिटेड, प्लाट संख्या 23, रोड सं० 16/5, बागले इण्डस्ट्रियल एस्टेट, थाना को पहली अप्रैल, 1968 से लागू होने के संबंध में इस उपान्तरण के अध्वधीन होगी कि “सवा छह प्रतिशत” शब्दों के लिए “आठ प्रतिशत” शब्द प्रतिस्थापित किए जाए।

[सं० 8/163/68 भ० नि० 2(ii)]

नई दिल्ली 30 अप्रैल, 1969

एस० नो० 1787.—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि मेसर्स वासयन ट्रान्सपोर्ट, 18/55, महात्मा गांधी रोड, कानपुर नामक स्थापन से सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए :

अतः, अब, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार उक्त अधिनियम के उपबन्ध उक्त स्थापन को एतद्वारा लागू करती है।

यह अधिसूचना 1968 की जुलाई के प्रथम दिन को प्रवृत्त हुई समझी जाएगी।

[सं० 8/195/68/भ० नि० 2]

एस० नो० 1788.—यतः केन्द्रीय सरकार को यह प्रतीत होता है कि मेसर्स एम०एस०पी० मुखू सन्स, 102, बिग बाजार स्ट्रीट डिडीगुल, मदुरै जिला जिसके अन्तर्गत 37/11, विन्नाकडै स्ट्रीट, पलानी की, 7/55, रेलवे फीडर रोड, शोलावन्दन की तथा 9/10, मदुरै रोड, उसीलम पट्टी, तामिल नाडू राज्य की शाखाएं भी है, नामक स्थापन से सम्बद्ध नियोजक और कर्मचारियों की बहुसंख्या इस बात पर सहमत हो गई है कि कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) के उपबन्ध उक्त स्थापन को लागू किए जाने चाहिए :

अतः, अब, उक्त अधिनियम की धारा 1 की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार उक्त अधिनियम के उपबन्ध उक्त स्थापन को एतद्वारा 31 जनवरी, 1969 से लागू करती है।

[सं० 8/1/69 भ० नि० 2.]

दलजीत सिंह, अवर सचिव।

(Department of Labour and Employment)

New Delhi, the 29th April 1969

S. O. 1789.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal (No. 3), Dhanbad, in the industrial dispute between the employers in relation to the South Govindpur Colliery, Post Office Katrasgarh, District Dhanbad and their workmen, which was received by the Central Government on the 22nd April, 1969.

PRESENT:

Shri Sachidanand Sinha, M.A. M.L., Presiding Officer.

PARTIES:

Employers in relation to the South Govindpur Colliery,

Vs.

Their workmen.

APPEARANCES:

For Employers.—Shri S. S. Mukherjee, Advocate.

For Workmen.—Shanker Bose, Secretary, Colliery Mazdoor Sangh.

INDUSTRY: Coal.

STATE: Bihar.

Dhanbad, dated the 9th of April, 1969

AWARD

1. The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the South Govindpur Colliery, Post Office Katrasgarh, District Dhanbad and their workmen by its order No. 2/130/66-LRII dated the 11th of October, 1966, referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the following schedule.

SCHEDULE

I "Whether the management of the South Govindpur Colliery were justified,

(i) in suspending Shri Hublal Kamar, Haulage Khalasi, from the 12th February, 1966 to the 17th April, 1966 and subsequently dismissing him from service from the 18th April, 1966?

(ii) in refusing employment to Shri Deo Charan Gosain, Pump Khalasi, from the 27th January, 1966?

If not, to what relief are the workmen entitled?

II, Whether the management of South Govindpur Colliery refused employment to the workmen named below with effect from the relevant dates mentioned against their names? If so, to what relief are the workmen entitled?

Sl. No.	Name of the workman	Designation	Date of alleged refusal of employment
1	2	3	4
1.	Shri Ganesh Rajwar	Fireman	14-2-1966
2.	Shri Kheman Das	Prop Mazdoor	24-1-1966
3.	Shri Ganesh Roy	-Do-	24-1-1966
4.	Shri Bhola Kamar	Line Mistry	24-1-1966
5.	Shri Kishun Rajwar	Line Mazdoor	19-2-1966
6.	Shri Birju Rajwar	Line Mazdoor	19-2-1966

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 141 of 1966 on its file. While it was pending there the proceeding was transferred to the Central Government Industrial Tribunal, No. 2, Dhanbad by the Central Government by its order No. 8/25/67-LRII dated the 8th of May, 1967 and there it was registered as reference No. 178 of 1967. The Central Government by its subsequent order No. 8/71/68-LRII dated the

13th of August, 1968, transferred the dispute to this tribunal where it has been renumbered as reference No. 49 of 1968.

3. The Secretary, Colliery Mazdoor Sangh filed the written statement on 25th July, 1968. The management filed their writing statement on 16th October, 1968. The case of the respective workmen is given below :

Case of Sri Hublal Kamar, Haulage Khalasi.

4. According to the union Sri Hublal Kamar had been working as a permanent haulage Khalasi in South Govindpur Colliery continuously for 8-9 years. On 12th January, 1966 Sri Hublal Kamar was chargesheeted and simultaneously suspended for alleged offence of starting the haulage engine without receiving signal as a result of which according to the management one Pran Mahato, underground trammer was injured. The workman replied to the charge-sheet on 16th February, 1966 stating that since he had been working on the surface and had received signal from underground for hauling up tubs he had no fault in starting the haulage and prayed for resumption of duty but his contention did not receive the management's consideration and date of enquiry was fixed on 1st March, 1966. The workman appeared for enquiry but no enquiry was held. Thereafter on 10th March, 1966 and 24th March, 1966 the enquiry dates were fixed. But on those dates also no enquiry was held. In the meantime on 22nd February, 1966 while Sri Hublal Kamar was on duty the manager of the colliery along with some other persons went to the place and ordered him to resign from service and threatened him with dire consequence if he failed to do so. The workman however, refused to resign and instantly he was removed from his duty forcibly. Ultimately without holding any enquiry the management dismissed the workman Sri Hublal Kamar. Even prior to his dismissal, the management had initiated a series of action against the concerned workman Sri Hublal Kamar on different charges.

5. According to the union the action of the management in dismissing Sri Hublal Kamar was unjustified and was in violation of the provisions of the Standing Orders. He was dismissed because he was a member of colliery Mazdoor Sangh and the action of the management was malafide, amounted to victimisation and unfair labour practice.

6. The case of the management is that Sri Hublal Kamar was found guilty of several misconducts in the past for which he was warned and suspended after proper departmental enquiry. Sri Hublal Kamar was never asked to resign or threatened with dire consequences.

7. Sri Hublal Kamar was working as a Haulage Khalasi in No. 13 seam mine at the relevant time. Sri Hublal Kamar without receiving any signal started hauling up tubs when Sri Pran Mahato was joining the coupling underground. By this negligent act Sri Pran Mahato was injured. For the above misconduct, a chargesheet dated 12th February, 1966 was issued to Sri Hublal Kamar to which he submitted reply dated 16th February, 1966. Sri Hublal Kamar was suspended pending enquiry into the chargesheet. Notices fixing the departmental enquiry on 1st March, 1966 and 10th March, 1966 were issued to Sri Hublal Kamar by registered post but he failed to attend on any of these dates. The enquiry was finally fixed on 24th March, 1966 on which date Sri Hublal Kamar attended the departmental enquiry. The departmental enquiry was held on 24th March, 1966 in presence of Sri Hublal Kamar when he was given full chance and opportunity to cross-examine the witnesses and defend himself. In the above departmental enquiry the misconduct mentioned in the chargesheet dated 12th February, 1966 was satisfactorily established and he was dismissed by letter dated 13th/15th April, 1966 with effect from 18th April, 1966. According to the management the dismissal of Sri Hublal Kamar with effect from 18th April, 1966 was bonafide and based on proved misconduct. According to the management the suspension during the period of 12th February, 1966 to 17th April, 1966 was pending enquiry into chargesheet dated 12th February, 1966 issued to Sri Hublal Kamar. It was not as a measure of punishment. Sri Hublal Kamar was responsible for the delay in holding the enquiry and he is therefore, not entitled to any relief.

Case of Sri Deocharan Kosain, Pump Khalasi.

8. According to the union Sri Deo Charan Gosain had been working as a permanent Pump Khalasi for nearly three years and that the management refused work and verbally told him that there would be no employment for him with

effect from 27th January, 1966. According to the union the management illegally and wrongfully terminated the services of Sri Deo Charan Gosain.

9. According to the management Sri Deo Charan Gosain was employed as a Pump Khalasi on temporary basis. In the course of his employment Sri Deo Charan Gosain burnt the costly motor of the pump due to his utter negligence. He however, by letter dated 27th December, 1965 begged to be excused for the misconduct. The Electrical Supervisor recommended that Sri Deo Charan Gosain may be permitted to remain in employment for one month only as it was expected that he would be able to secure a job elsewhere. Sri Deo Charan Gosain accepted the offer to continue in service for one month more. On the expiry of one month from 27th December, 1965 the services of Sri Deo Charan Gosain automatically terminated. According to the management Sri Deo Charan Gosain had no case and he is not entitled to any relief.

Case of Sri Ganesh Rajwar, Fireman.

10. According to the union Sri Ganesh Rajwar had been working as a permanent fireman for not less than four years. All of a sudden he was stopped from work with effect from 12th February, 1966 and in his place Sri Abdul Mian was appointed to work as a fireman. No notice, verbal or in writing was given nor any reason was shown for this arbitrary action. According to the union this arbitrary action was taken against Ganesh Rajwar in order to victimise him for his trade union activities.

11. According to the management the services of one Sri Abdul Mian was terminated as per direction of the local district authorities as he was a Pakistani National. Sri Ganesh Rajwar was taken in place of Sri Abdul Mian on a temporary basis. Subsequently Sri Abdul Mian procured permanent Indian Domicile certificate and he was re-employed being an old worker. The management wanted to somehow absorb Sri Ganesh Rajwar but he voluntarily absented from work with effect from 14th February, 1966. Sri Ganesh Rajwar was a temporary worker and therefore, he is not entitled to any relief.

The case of Sarva Shri Kheman Das, General Mazdoor, Ganesh Roy, General Mazdoor and Bhola Kumar, Line Mistry.

12. According to the union the management most arbitrarily and wrongfully terminated the services of the aforesaid workmen with effect from 24th January, 1966. According to the union they were permanent workmen of the colliery.

13. According to the management they were all temporary workmen and they voluntarily absented themselves from work from 24th January, 1966 and that Sri Bhola Kumar also received his full and final payment. The aforesaid workmen were all temporary and they are not entitled to any relief.

Case of Kisun Rajwar and Birju Rajwar.

14. According to the union they were permanent line mazdoor and that they were stopped from work without notice and without assigning any reason from 19th February, 1966.

15. According to the management Sri Kisun and Birju Rajwar were working as line mazdoors and they voluntarily absented themselves from 14th February, 1966. Since these two workmen were temporary workmen the management did not take any disciplinary action against them and that at present these two workmen are working in another colliery. Since the aforesaid two workmen were temporary and they voluntarily absented themselves from work they are not entitled to any relief.

16. According to the union the concerned workmen in this dispute under reference were very active members of the Union and that had always been at the forefront of the movement for realisation of the demands and thus incurred the wrath and displeasure of the management. The workmen were refused employment although there were plenty of work in the colliery and that juniors were allowed to continue to work in preference of the seniors and even new hands were recruited to fill in the vacancies arising out of unjustified dismissal and denial of work. The action of the management in terminating the services of Sri Hublal Kamar and in refusing employment to the remaining seven workmen concerned is unjustified, malafide, illegal and is in contravention of the provisions of the Standing Orders and the Industrial Disputes Act and it amounts to victimisation and unfair labour practice.

17. According to the management they were not aware of the union activities of the concerned workmen. The concerned workmen were dismissed for misconducts and that the temporary workmen voluntarily absented themselves. The action of the management was not an act of victimisation or unfair labour practice.

18. On behalf of the management one witness was examined viz. Sri V. H. Thaker, the manager of the colliery and 13 items of documents are marked as Exts M-1 to M-13. On behalf of the union no witness was examined and only one item of document is marked as Ext. W-1.

19. I shall discuss the cases of the different concerned workmen itemwise.

Sri Hublal Kamar Haulage Khalasi.

20. The point for consideration in this case is whether the suspension of Sri Hublal Kamar from 12th February, 1966, 17th April, 1966 and his dismissal from service since 18th April, 1966 was justified?

21. Sri Hublal Kamar was served with a chargesheet dated 12th February, 1966 (Ext. M-1). He was charged for running the haulage engine without receiving the signal to do so, in a negligent manner and injuring Sri Pran Mahato underground trammer. Pending enquiry he was suspended by the management. Sri Hublal Kamar in his reply to the chargesheet dated 16th February, 1966 denied the charge. The management was not satisfied with the reply and issued a notice dated 23rd February, 1966 that the enquiry will be held on 1st March, 1966 at 4.30 p.m. in the colliery office (*vide* ext M-3). It appears that the concerned workman Sri Hublal Kamar did not attend the enquiry on 1st March, 1966 and therefore, another date of enquiry i.e. on 10th March, 1966 at 4-00 p.m. was fixed by latter dated 4th March, 1966 [*vide* Ext. M-4(6)]. It appears that the concerned workman did not attend the enquiry even on 10th March, 1966. He was therefore, given further opportunity to attend the enquiry on 24th March, 1966 at 4-00 p.m. in the office of the manager. On 24th March, 1966 the enquiry was held by Sri V. H. Thaker, the manager of the colliery. During the enquiry permanent Pump Khalasi for nearly three years and that the management refused (2) H. P. Mondal (3) Thakur Jha and (4) Pran Mahato. Out of the aforesaid four witnesses the concerned workmen Sri Hublal Kamar cross-examined Sri Lakhan Singh and H. P. Mondal. Sri Hublal Kamar has put his thumb impression below the statement of all the four witnesses. Sri Hublal Kamar did not examine himself nor he produced any defence witness. Sri V. H. Thaker, the manager of the colliery who conducted the enquiry was examined as a witness on behalf of the management and is MW-1. He has stated in his evidence that during the course of enquiry he examined four witnesses. Out of which Sri Hublal Kamar cross-examined some of the witnesses and refused to cross-examine the other witnesses and that Sri Hublal Kamar did not examine himself nor he produced any defence witness. After completing the enquiry he submitted his report on 27th March, 1966 (Ext. M-9). His finding was that Sri Hublal Kamar ran the haulage without receiving any signal to do so and that as a result of his negligence Sri Pran Mahato underground trammer received injury. The management therefore, dismissed him from the company's service with effect from 18th April, 1966 [*vide* Ext. M-4(2)].

22. In this case I find that Sri Hublal Kamar was served with a chargesheet and that the enquiry was held in his presence and even he cross-examined two of the witnesses. The enquiry proceedings shows that the concerned workman was given adequate opportunity for representing his case. No infirmity in conducting the enquiry proceeding has been pointed to me. Even the concerned workman has not been examined by the union to deny the allegations of the management. In this case the concerned workman was suspended during the pending enquiry which was not as a measure of punishment. The enquiry was prolonged because the concerned workman could not be present on various dates of enquiry. This long period that was taken into enquiry was not due to fault of the management. The management has also filed Ext M-5 showing that due to his negligence in duty earlier on 28th November, 1965 Sri Hublal Kamar was warned by letter dated 31st December, 1965. The management has filed Ext. M-6 dated 19th January, 1966 informing the concerned workman Sri Hublal Kamar that he has been absenting from duty without permission from 17th January, 1966. Ext. M-7 shows that he was suspended for one day for negligence of duty. These Exts have been filed on behalf of the management in order to show that on previous actions also he was punished for negligence of duty.

23. Therefore, the evidence discussed above goes to show that Sri Hublal Kamar was dismissed for misconduct which was proved in the departmental enquiry which was properly conducted. Sri Hublal Kamar was suspended pending enquiry from 12th February, 1966 to 17th April, 1966. According to the management the long period of suspension was on account of the fact that Sri Hublal Kamar did not attend the departmental enquiry on the dates fixed earlier. Sri Hublal Kamar has not come as a witness to deny this allegation of the management. I therefore, hold that the suspension of Sri Hublal Kamar, Haulage Khalasi from the 12th February to 17th April, 1966 and subsequent dismissal from service from 18th April, 1966 is justified.

24. The next point for consideration is whether the refusal of employment of Sri Deocharan Gosain, Pump Khalasi and six other workmen mentioned in the order of reference from the dates mentioned therein is justified?

Sri Deo Charan Gosain.

25. According to the management Sri Deo Charan Gosain was a temporary workman and that in the year 1965 he worked only for 174 days (vide Ext. M-12, the abstract from the attendance registers). MW-1 Sri V. H. Thaker has stated workman and that in the year 1965 he worked only for 174 days (vide Ext. M-12, in his evidence that he prepared the abstract from the attendance registers in respect of the eight concerned workmen and that it was rightly prepared from the attendance register which he had filed and on the chart (Ext. M-12) appears his signature. The authenticity of this chart was not challenged before me. According to the management Sri Deo Charan Gosain was working as a temporary pump khalasi and that in course of his employment he burnt a costly motor of the pump due to his negligence. By letter dated 27th December, 1965 he begged to be excused for the misconduct committed by him. Ext. M-10 is that letter written by Deo Charan Gosain to the management. Deo Charan Gosain has not been examined on behalf of the union to deny this letter. On Ext. M-10 there appeared to be endorsements made by the Electrical Supervisor to the effect that Sri Deo Charan Gosain may be permitted to remain in employment for one month only and also to show that Sri Deocharan Gosain agreed on this proposal. MW-1 Sri V. H. Thaker, the manager has stated in his evidence that Sri Deo Charan Gosain accepted the condition and continued in his service for one month and that after the expiry of one month from 27th December, 1965. Deo Charan left the service and he is at present working at Maraphari. Sri Deo Charan has not been examined to deny the aforesaid statement of the management. Therefore, there is no question of refusal of work of Sri Deocharan Gosain from the 27th of January, 1966. His services were terminated from the 27th of January, 1966 according to the arrangement entered with him by the management.

26. I therefore, hold that the management was justified in refusing employment to Deocharan Gosain from the 27th of January, 1966.

Ganesh Rajwar, Fireman.

27. According to the management he was appointed as temporary fireman. Ext. M-12 which is abstract from the attendance register, shows that Sri Ganesh Rajwar, fireman worked for 45 days only in the year 1965. MW-1 Sri V. H. Thaker has stated in his evidence that the services of one Sri Abdul Mian was terminated as per direction of the local authority as he was a Pakistani National and that in his place Sri Ganesh Rajwar was taken in employment. Subsequently Sri Abdul Mian procured Indian Domicile certificate and he was re-employed by the management as he was an old workman under the management. He further stated that he wanted to absorb Sri Ganesh Rajwar in some other work but he absented himself from 14th February, 1966. Therefore, there is no question of refusal of work by the management to Sri Ganesh Rajwar, fireman from 14th February, 1966. Shri Ganesh Rajwar did not come before me to deny the assertion of the management.

28. I therefore, hold that the management was justified in refusing employment to Sri Ganesh Rajwar fireman from 14th February, 1966.

Case of Sarvasri Kheman Das, Prop Mazdoor, Ganesh Roy, Prop Mazdoor and Bhola Kamar, Line Mistry.

29. The point for consideration is whether the refusal of employment to the aforesaid three workmen from 24th January, 1966 was justified?

30. According to the management they voluntarily absented themselves from 24th January, 1966. Sri V. H. Thaker, the manager has stated in his evidence

that the aforesaid workmen voluntarily left the job with effect from 24th January, 1966 and out of them Bhola Kamar received the full and final payment and granted the voucher (ext.M-11). The aforesaid three workmen were not examined to deny the statement made by Sri V. H. Thaker, MW-1.

31. I therefore, hold that the management was justified in refusing employment to workmen Kheman Das, Ganesh Roy and Bhola Kamar.

Sri Kisun Rajwar, Line Mazdoor and Sri Rajwar, Line Mazdoor.

32. The point for consideration is whether the refusal of employment to these two workmen from 19th February, 1966 was justified?

33. According to the management they are temporary workmen. The abstract of attendance registers ext. M-12 shows that Sri Kisun Rajwar worked only for 111 days in the year 1965 and Sri Birju Rajwar worked only for 75 days in the year 1965. Sri V. H. Thaker, MW-1 has stated in his evidence that they voluntarily left the job and they were re-employed in the first week of January, 1966 in connection with the safety work and after the safety work was over their services were not required and that at present they are working in East Katras colliery. The concerned workman Sri Kisun Rajwar and Birju Rajwar have not been examined to deny the statement of Sri V. H. Thaker.

34. I therefore, hold that the refusal of employment from 19th February, 1966 in respect to Sri Kisun Rajwar and Birju Rajwar does not arise.

35. The allegation of the union was that the concerned workmen were active members of the union and had always been at the forefront of the movement and that they were refused employment although there were plenty of work in the colliery and that juniors were allowed to continue to work in preference to the seniors and that even new hands were recruited to fill in the vacancies arising out of unjustified dismissal and denial of work. Sri V. H. Thaker, MW-1 has stated in his evidence that he was not aware if the aforesaid workmen were the members of the union and of their union activities.

36. In this case it is to be noted that there is no evidence that the concerned workmen were even the members of the union and there is also no evidence that the management allowed the junior workmen to work and that after the dismissal and refusal of work the management employed new hands in their place. There is no evidence on the point of victimisation or unfair labour practice.

37. To sum up, I hold that the suspension of Sri Hublal Kamar from 12th of January, 1966 to 17th of April, 1966 and subsequent dismissal from service from 18th of April, 1966 was justified. I further hold that the management was justified in refusing employment to Shri Deocharan Gosain, Pump Khalasi, Sri Ganesh Rajwar, Fireman, Sri Kheman Das, Prop Mazdoor Ganesh Roy, Prop Mazdoor Bhola Kamar, Line Mistry, Kishun Rajwar, Line Mazdoor and Sri Birju Rajwar from the dates shown against their names in the order of reference.

38. This is my award. It may be submitted to the Central Government under section 15 of the Industrial Disputes Act, 1947.

(Sd.) SACHIDANAND SINGH,
Presiding Officer.
[No. 2/130/66-LRII.]

S.O. 1790.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal (No. 2), Dhanbad, in the industrial dispute involved in the reference has been settled to their entire satisfaction and 2/12 Inclines of Messrs. East Indian Coal Company Limited, Post Office Kusunda, District Dhanbad and their workmen, which was received by the Central Government on the 23rd April, 1969.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL (No. 2) AT DHANBAD

PRESENT

Shri Nandagiri Venkata Rao, Presiding Officer.

REFERENCE No. 263 of 1967

In the matter of an industrial dispute under Section 10(1)(d) of the Industrial Disputes Act, 1947.

PARTIES :

Employers in relation to the Kenduadih Colliery No. 1/12 and 2/12 Inclines of Messrs. East Indian Coal Company Limited, Post office Kusunda, District Dhanbad of which Messrs. G. S. Atwal and Company (Asansol) are the Raising and Selling Agents

AND

Their workmen.

APPEARANCES :

On behalf of the employers—Shri S. S. Mukherjee, Executive Committee Member, No. 1 Raniganj Chamber of Commerce

On behalf of the employers—Shri B. K. Lath, Labour Adviser, No. 2

On behalf of the workmen—Shri Ram Mitra, Secretary, Bihar Kolla Mazdoor Sabha

STATE: Bihar

INDUSTRY. Coal.

Dhanbad, 21st April, 1969/1st Vaisakha, 1891 (Saka)

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Kenduadih Colliery No. 1/12 and 2/12 Inclines of Messrs. East Indian Coal Company Limited, Post office Kusunda, District Dhanbad of which Messrs G. S. Atwal and Company (Asansol) are the Raising and Selling Agents and their workmen, by its order No. 2/96/67-LRII dated 11th September 1967 referred to this Tribunal under Section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

SCHEDULE

“Whether the action of the management of Kenduadih colliery No. 1/12 and 2/12 Inclines of M/s. East Indian Coal Co. Ltd., Post office Kusunda, District Dhanbad of which Messrs G. S. Atwal and Company (Asansol) are the Raising and Selling Agents, in refusing employment to Shri Tahir Khan, Night Guard/Chaprasai, with effect from the 5th November, 1966 was justified? If not, to what relief is the workman entitled?”

2. Employers as well as the workmen filed their statements of demands.

3. On 18th February 1969 parties filed a compromise memo stating that the dispute involved in the reference has been settled to their entire satisfaction and that an award be passed in terms of the compromise. The compromise memo was duly verified. As there remains no more dispute left for adjudication the award is made in terms of the compromise. The compromise memo is annexed herewith and made part of the award.

Sd/- N. VENKATA RAO,
Presiding Officer.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL DHANBAD

REF. No. 263/1967.

Employers in relation to 1/12 & 2/12 Inclines of Kendwadih Colliery

AND

Their workmen.

It is respectfully submitted as under:—

That the parties concerned in present reference have amicably settled the dispute on the following terms:—

- (1) That M/s. G. S. Atwal & Co. (Asansol) shall pay a lump sum amount of Rs. 500/- (Five hundred) only in full and final settlement of all claims of Shri Taher Khan within a week from date.

- (2) That the workman shall have no further claim on M/s. G. S. Atwal & Co. (Asansol) and M/s. East Indian Coal Co. Ltd., after the above payment is made to him
- (3) That the workman shall have no right to employment from M/s. G. S. Atwal & Co. or M/s. East Indian Coal Co. Ltd.

It is, therefore, prayed that the Hon'ble Tribunal may be pleased to record the settlement and an award passed in terms thereof.

For workman. For M/s. G. S. Atwal & Co.

(Asansol)

(Sd.) Illegible

Secy. Bihar Koyla Mazdoor Sabha.

(Sd.) B. K. LATH,

Labour Adviser.

For M/s. East Indian Coal Co.

(Sd.) J. N. P. SAHI,

Labour Adviser,

(Sd.) S. S. MUKHERJEE,

Advocate.

18-2-69

[No. 2/96/67-LRII.]

S.O. 1791.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the management of Jhagrakhand Collieries, Post Office Jhagrakhand Colliery, District Surguja (Madhya Pradesh) and their workmen, which was received by the Central Government on the 22nd April, 1969.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-**LABOUR COURT,** JABALPUR

Dated April 16, 1969

PRESENT:

Shri G. C. Agarwala, Presiding Officer.

CASE REF. No. CGIT/LC(R)(13) OF 1969

PARTIES:

Employers in relation to the management of South Jhagrakhand Colliery of Jhagrakhand Collieries (Private) Limited, Post Office, Jhagrakhand Colliery, District Surguja (Madhya Pradesh)

Vs.

Their workmen represented through the Dy. General Secretary, M.P. Colliery Workers' Federation, South Jhagrakhand Colliery.

APPEARANCES:

For employers—None.

For workmen—Shri Gulab Gupta, General Secretary, M.P.C.W. Federation.

INDUSTRY: Coal Mine

DISTRICT: Surguja (M.P.)

AWARD

By Notification No. 5/58/68-LRII dated 14th March, 1969, the Ministry of Labour, Employment & Rehabilitation (Department of Labour & Employment), Government of India referred the following matter of dispute as stated in the schedule to the order of reference to this Tribunal, for adjudication:—

Matter of Dispute

Whether the management of South Jhagrakhand Collieries of Messrs Jhagrakhand Collieries (Private) Limited, Post Office Jhagrakhand, District Surguja was justified in denying extension of period of employment to the following workmen with effect from the 27th February, 1968? If not, to what relief are the workmen entitled?

1. Shri Sitaram Son of Sau.
2. Shri Chabraj, Son of Bhilet.
3. Shri Ramlakhan, Son of Jagmohan.

2. The dispute related to the termination of services of the three concerned workers known as Gorakhpur labour and who according to the management were recruited through the agency of Gorakhpur Labour Organization for a fixed term of 12 months. After the expiry of the term, it was contended by the management that they have been ordered to be repatriated.

3. On demand for their reinstatement having been raised by the Union, M.P.C.W. Federation, conciliation proceedings were held which resulted in failure and a failure report was sent to Government on 11th November 1968. The reference in the case is dated 14th March, 1969. After the reference, it appears that there were further discussions on 21st March 1969 through the intermediation of the Regional Labour Commissioner (Central) which, however, cannot be treated as conciliation because a failure report had already been submitted and reference made, the dispute was compromised and terms of settlement were embodied in a petition which are reproduced in the annexure. Out of the three concerned workmen, the management have accepted to take back Sri Sitaram and the Union has given up the case of the remaining two S/Sri Chabraj and Ramlakhan. When notice was issued to parties after reference, the management applied and submitted a copy of the settlement alleged to have been reached with the Union on 21st March, 1969. The Union representative was required to verify the fact and Shri Gulab Gupta, General Secretary of the Union, has now intimated that the dispute was in fact settled and compromised on 21st March, 1969 in presence of the Regional Labour Commissioner (Central), Jabalpur and that an award be recorded in terms thereof. Since both parties have accepted the settlement dated 21st March 1969 and which appears to be a fair settlement of dispute an award is recorded as compromised.

Sd./- G. C. AGARWALA,
Presiding Officer.
16-4-69.

ANNEXURE

Jabalpur, dated 21st March, 1969

Memorandum of Settlement in respect of dispute relating to South Jhagrakhand Colliery of M/s. Jhagrakhand Collieries over alleged illegal termination of the services of S/Shri Sitaram/Sau. Chabraj & Ramlakhan, G.L.O. workers raised by M.P. Colliery Workers Federation.

PRESENT:

Shri P. C. Rai, Regional Labour Commissioner (Central) Jabalpur.

Representing Employers.—Shri G. R. Bhandari, Group Personnel Officer, M/s. Jhagrakhand Collieries Private Ltd. P.O. Jhagrakhand Colliery, Dist Surguja.

Representing Workmen.—(1) Shri Jwala Prasad Shrivastava Vice President, M.P.C.W. Federation, P.O. Jhagrakhand Colliery (Surguja)

(2) Shri G. P. Sharma, Dy. General Secretary, M.P. Colliery Workers' Federation, P.O. Jhagrakhand Colliery (Surguja)

Short recital of the case

The Dy. General Secretary, M.P. Colliery Workers Federation raised an industrial dispute before the Labour Enforcement Officer (Central), Chirimiri under his letter No. MPF/(SJ)/56/68 dated 30th August 1968. The matter was taken up in conciliation by the Labour Enforcement Officer (C), Chirimiri which resulted in failure and the failure of conciliation report was sent by him under his letter No. LEO. 24(77)/68 dated 11th November 1968. The matter was again taken up for discussion with the parties and as a result of discussion, the following settlement was made:—

Terms of Settlement

- (1)(i) Shri Sitaram S/o Sau shall be employed within one week from date as a loader at South Jhagrakhand for a period of 6 months and (ii) thereafter, he shall be transferred to Stone Cleaner in Cat. II on permanent rolls.

- (2) Shri Sitaram shall not be entitled to wages or any other benefit for the period from the date of repatriation i.e. 24th February, 1968 to the date of employment as agreed in clause (1) above.
- (3) The dispute in respect of S/Shri Ramlakhan and Chabiraj is not pressed by the Union.
- (4) This settles the disputes raised by the M.P. Colliery Workers' Federation relating to repatriation at South Jhagrakhand Colliery till date.
- (5) The parties shall furnish their implementation report to the Labour Enforcement Officer (Central), Chirimiri by 14th April, 1969 in respect of clause (1)(i) and by 15th October 1969 in respect of clause (1)(ii).

Representing employer:

Sd./- G. R. BHANDARI,

Representing workmen:

Sd./- JWALA PRASAD SHRIVASTAVA,

Sd./- G. P. SHARMA,

Sd./- P. C. RAI,

Regional Labour Commissioner (Central)
Jabalpur.

Witnesses:—

1. Illegible.

2. Illegible.

True Copy

Sd./- K. N. SRIVASTAVA

Agent & Mining Engineer,

Jhagrakhand Collieries.

The Jhagrakhand Collieries Private Ltd.

Part of Award

Sd./- G. C. AGARWALA,

Presiding Officer.

16-4-1969.

[No. 5/58/68-LRII.]

New Delhi, the 30th April 1969

S.O. 1792.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the East Chora Colliery No. 10 Pit of Messrs East Chora Colliery Company Limited, Post Office Bahula, District Burdwan and their workmen, which was received by the Central Government on the 25th April, 1969,

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 43 OF 1968

PARTIES:

Employers in relation to the East Chora Colliery No. 10 Pit of Messrs East Chora Colliery Company Limited.

AND

Their workmen.

PRESENT :

Shri B. N. Banerjee, Presiding Officer.

APPEARANCES:

On behalf of Employers.—Shri K. C. Nandkeolyar, Dy. Chief Personnel Officer.

On behalf of Workmen.—Shri D. K. Ghosh, Adviser of the Union.

STATE: West Bengal.

INDUSTRY: Coal Mines.

AWARD

By Order No. 6/49/68-LRII, dated August, 27, 1968 the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department

of Labour and Employment), referred the following dispute between the employers in relation to the East Chora Colliery No. 10 Pit of Messrs East Chora Colliery Company Limited and their workmen, to this tribunal, for adjudication, namely:

"Whether the action of the management of East Chora Colliery No. 10 Pits, 1 and 2 Inclines of Messrs East Chora Colliery Company Limited, Post Office Bahula, District Burdwan in terminating the services of Shri Kanai Lal Banerjee, Electrician with effect from the 2nd August, 1967 was justified? If not, to what relief is the workman concerned entitled?"

2. Parties filed their respective written statement. At the hearing, however, the parties filed a joint petition of compromise settling the dispute and prayed for an award in terms of the compromise.

3. Regard being had to the nature of the terms of the compromise, I was not willing to pass an award then and there and therefore, adjourned the matter to April 22, 1969, with direction upon the workman to be present before this tribunal with the Secretary of the Colliery Mazdoor Sabha, so that the payment to be made under the compromise may be made and recorded simultaneously with the passing of the award. Today, the payment of Rs. 3,800/- has been made by the employer to the workman, in my presence, against a receipt granted by the workman.

I, therefore, pass a 'no dispute' award between the parties. Let the petition of compromise form part of this award.

B. N. BANERJEE,
Presiding Officer.

April 22, 1969.

BEFORE SHRI B.N. BANNERJEE, PRESIDING OFFICER, CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA.

In the matter of Reference No. 43 of 1968.

AND

In the matter of an industrial dispute.

BETWEEN

East Chora Colliery Company Limited in relation to East Chora Colliery No. 10 Pit, Post Office Bahula, Burdwan.

AND

Their workmen, represented by Colliery Mazdoor Sabha, P.O. Raniganj, Burdwan.

Joint Petition of Compromise

The parties above named beg to submit that the dispute has been compromised on the following terms:

That on payment by the management of Shri Kanai Lal Banerjee, the workman concerned, a sum of Rs. 3,800/- (Rupees three thousand and eight hundred only) on 22nd April, 1969, at the sitting of the Tribunal in premises No. 20, British Indian Street, Calcutta-1, the order of termination of service in respect of workman concerned as made on 2nd August, 1967, shall stand confirmed and the workman concerned shall withdraw all his oppositions thereto without any further claim against the employer Company.

The parties above named respectively pray that an award may kindly be given in terms of above settlement.

The parties will bear their own costs.

Dated 19th April, 1969

(Sd.)/- MONI BOSE

Secretary, Colliery Mazdoor Sabha.

(Sd.) D. K. GHOSH,
Adviser,
Colliery Mazdoor Sabha.

(Sd.)/- K. C. NANDKEOLYAR,
Deputy Chief Personnel Officer, M/s.
Karam Chand Thappar & Bros. (P)
Ltd.,

[No. 6/49/68-LRII.]

New Delhi, the 6th May 1969

S.O. 1793.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Presiding Officer, Central Government Industrial Tribunal (No. 2), Dhanbad, in the matter of application under Section 33A of the said Act, from Shri Indroo and 91 others, represented by Shri B. Lall, Advocate, which was received by the Central Government on the 5th February, 1969.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL (NO. 2)
AT DHANBAD**

PRESENT:

Shri Nandagiri Venkata Rao, Presiding Officer.

COMPLAINT No. 2 OF 1968.

In the matter of a complaint under Section 33A of the Industrial Disputes Act, 1947.

PARTIES:

Indroo and 91 others, P.O. Jealgora, Dist. Dhanbad—*Complainants.*

vs.

Employers in relation to Jealgora and Bararee Collieries of M/s East Indian Coal Co. Ltd., P.O. Jealgora, Distt. Dhanbad—*Opp. Party.*

APPEARANCES:

On behalf of the complainants—Shri B. Lall, Advocate.

On behalf of the Opp. Party—Shri S. S. Mukherjee, Advocate.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, 29th January, 1969

AWARD

This is a complaint under Section 33A of the Industrial Disputes Act, 1947.

On 18th January, 1969 parties have filed a memorandum of settlement and stated that the dispute arising out of the complaint has been amicably settled and that no more dispute is pending between the parties which needs adjudication by this Tribunal. The memorandum of settlement is duly verified. The award is made in terms of the memorandum of settlement and the memorandum of settlement is made part of the Award. No order is passed as to costs.

(Sd.) N. VENKATA RAO,

Presiding Officer,

Central Govt. Industrial Tribunal,

(No. 2) Dhanbad.

FORM H.

Memorandum of Settlement

NAME OF PARTIES:

Representing Employers:

The East Indian Coal Co. Ltd.
in respect of Bararee/Jealgora
Collieries, P.O. Jealgora,
Dist. Dhanbad.

1. S. K. NARGUNDKAR, Esqr.,
2. P. K. MAZUMDAR, Esqr.,
3. J. SEN GUPTA, Esqr.,
4. J. N. P. SAHI, Esqr.,

Representing Workmen:

1. Sri Babanlall,
Advocate,
Dhanbad.

Short Recital of the Case

The workmen of Bararee/Jealgora Collieries staged a strike in April, 1965 which was declared illegal by the Regional Labour Commissioner (Central), Dhanbad. The management dismissed/discharged a number of workmen for participation in the illegal strike. The workmen filed complaints nos. 2 & 3 before the Central Government Industrial Tribunal (No. 2) at Dhanbad over the dismissals/discharges, relating to 108 workmen. In the meantime in the interest of industrial peace and in view of a number of workmen having already rehabilitated themselves, to avoid further continuance of litigation, the parties to the dispute have carried out negotiations and have agreed to settle the issues in respect of all the 108 workmen on the following terms:—

Terms of Settlement

1. The workmen agree to request the Central Government Industrial Tribunal (No. 2) Dhanbad in respect of Complaints No. 2 & 3 of 1968 to pass an order in terms of this settlement.
2. (a) Workmen who desire employment will report to the Labour Officer of the Bararee/Jealgora Collieries within 7 (seven) days from the date of passing the orders by the Hon'ble High Court in a similar Case No. CWJC No. 929 of 1968 modifying the Tribunal's award in terms of settlement arrived at between the parties concerned therein. The names of those who report within the stipulated time of 7 (seven) days will be kept on a register (maintained in order of their reporting to the Labour Office) along with similar workmen covered by CWJC No. 929 of 1968 and CWJC No. 403 of 1968 before the Patna High Court. The first 100 of the workmen so registered will be taken back in employment from the week following the week in which they report. The others whose names are registered within the stipulated time will be given employment against permanent vacancies, that will arise in the course of next two months.
- (b) Those who are employed in terms of item 2(a) will be treated as on leave without pay from the date of dismissal/discharge upto the time of their employment.
3. Those who do not seek employment or fail to report within the stipulated time of 7 (seven) days will be treated as having resigned with effect from the date of dismissal/discharge.
4. (a) The Company agrees to pay an *ex-gratia* amount of Rs. 1,000/- (Rupees one thousand only) to each of the concerned employees who resign with effect from the date of dismissal/discharge in full and final settlement of all their claim and demand. The payment be made early but in any case not later than two months of such resignation.
- (b) The workmen who will be employed in terms of item 2 will be paid a lump sum amount of Rs. 1,000/- (Rupees one thousand only) each in full and final settlement of all their claims and demands till the date of employment and this payment will be made in two equal instalments, the first instalment being payable within 45 days and the second within 30 days of their employment.
5. The workmen concerned will have no other claims financial or otherwise on the Company in respect of the case pending before the Tribunal on Complaint Nos. 2 & 3 of 1968 (involving 108 workmen).

Signature of the Parties

Representing Employers:

1. (Sd.) S. K. NARGUNDKAR,
2. (Sd.) P. K. MAZUMDAR,
3. (Sd.) J. SEN GUPTA,
4. (Sd.) J. N. P. SAHL.

17th January, 1969.

Representing Workmen:

- (1) (Sd.) BABANLALL,

Witnesses:

- (1) (Sd.) J. P. SRIVASTAVA,
- (2) (Sd.) K. C. DUTTA.

S.O. 1794.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Presiding Officer, Central Government Industrial Tribunal (No. 2), Dhanbad, in the matter of an application under section 33A of the said Act, from Shri Chandrika and 15 others, represented by Shri B. Lall, Advocate, which was received by the Central Government on the 2nd February, 1969.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, (NO. 2) AT DHANBAD

PRESENT :

Shri Nandagiri Venkata Rao, Presiding Officer.

COMPLAINT NO. 3 OF 1968

In the matter of a complaint under Section 33A of the Industrial Disputes Act, 1947.

PARTIES:

Chandrika and 15 others P. O. Jealgora, Distt. Dhanbad—*Complainants*.
Vs.

Employers in relation to Jealgora and Bararee Collieries of M/s. East Indian Coal Co. Ltd., P.O. Jealgora, Distt. Dhanbad—*Opposite Party*.

APPEARANCES:

On behalf of the complainants—Shri B. Lall, Advocate.

On behalf of the Opposite Party—Shri S. S. Mukherjee, Advocate.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, 30th January, 1969.

AWARD

This is a complaint under Section 33A of the Industrial Disputes Act, 1947.

On 18th January 1969 parties have filed a memorandum of settlement and stated that the dispute arising out of the complaint has been amicably settled and that no more dispute is pending between the parties which needs adjudication by this Tribunal. The memorandum of settlement is duly verified. The award is made in terms of the memorandum of settlement and the memorandum of settlement is made part of the award. No order is passed as to costs.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Industrial Tribunal,
(No. 2) Dhanbad.

FORM H

Memorandum of Settlement

Name of Parties:

Representing Employers:

The East Indian Coal Co. Ltd.
in respect of Bararee/Jealgora
Collieries, P.O. Jealgora,

Representing Workmen:

1. Sri Babanlall,
Advocate,
Dhanbad.

1. S. K. Nargundkar, Esq.
2. P. K. Mazumdar, Esq.
3. J. Sen Gupta, Esq.
4. J. N. P. Sahi, Esq.

Short Recital of the Case

The workmen of Bararee/Jealgora Collieries staged a strike in April, 1965 which was declared illegal by the Regional Labour Commissioner (Central), Dhanbad. The management dismissed/discharged a number of workmen for participation in the illegal strike. The workmen filed complaints nos. 2 & 3 before the Central Government Industrial Tribunal (no. 2) at Dhanbad over the dismissal/discharge, relating to 108 workmen. In the meantime in the interest of industrial peace and

in view of a number of workmen having already rehabilitated themselves, to avoid further continuance of litigation, the parties to the dispute have carried out negotiations and have agreed to settle the issues in respect of all the 108 workmen on the following terms:—

Terms of Settlement

1. The workmen agree to request the Central Government Industrial Tribunal (No. 2) Dhanbad in respect of complaints Nos. 2 & 3 of 1968 to pass an order in terms of this settlement.

2. (a) Workmen who desire employment will report to the Labour Officer of the Bararee/Jealgora Collieries with 7 (seven) days from the date of passing the orders by the Hon'ble High Court in a similar case No. CWJC No. 929 of 1968 modifying the Tribunal's award in terms of settlement arrived at between the parties concerned therein. The names of those who report within the stipulated time of 7 (seven) days will be kept on a register (maintained in order of their reporting to the Labour Office) along with similar workmen covered by CWJC no. 929 of 1968 and CWJC No. 403 of 1968 before the Patna High Court. The first 100 of the workmen so registered will be taken back in employment from the week following the week in which they report. The others whose names are registered within the stipulated time will be given employment against permanent vacancies, that will arise in the course of next two months.

(b) Those who are employed in terms of item 2(a) will be treated as on leave without pay from the date of dismissal/discharge upto the time of their employment.

3. Those who do not seek employment or fail to report within the stipulated time of 7 (seven) days, will be treated as having resigned with effect from the date of dismissal/discharge.

4. (a) The company agrees to pay an *ex-gratia* amount of Rs. 1,000/- (Rupees One thousand only) to each of the concerned employees who resign with effect from the date of dismissal/discharge in full and final settlement of all their claim and demand. The payment will be made early but in any case not later than two months of such resignation.

4. (a) The company agrees to pay an *ex-gratia* amount of Rs. 1,000\$- (Rupees sum amount of Rs. 1,000/- (Rupees One thousand only) each in full and final settlement of all their claims and demands till the date of employment and this payment will be made in two equal instalments, the first instalment being payable within 45 days and the second within 90 days of their employment.

5. The workmen concerned will have no other claims financial or otherwise on the Company in respect of the case pending before the Tribunal on Complaint Nos. 2 and 3 of 1968 (involving 108 workman).

Signature of the parties:

Representing Employers:

1. (Sd.) S. K. NARGUNDKAR,
2. (Sd.) P. K. MAZUMDAR,
3. (Sd.) J. SEN GUPTA,
4. (Sd.) J. N. P. SAHL.

Representing Workmen:

(Sd.) BABAN LALL,
Advocate,
Dhanbad.

Witnesses:

- (1) (Sd.) J. P. SRIVASTAVA.
- (2) (Sd.) K. C. DUTTA.

[No. 2/83/69-LRII-(ii)]

ORDERS

New Delhi, the 19th April, 1969

S.O. 1795.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Damodar Valley Corporation Bermo Colliery, Post Office Bermo, District Hazaribagh and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal (No. 3), Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the dismissal of Sarvashri Kapildeo Narain Singh, Son of Late Ishwar Dayal Singh; (2) Lakshman Singh, Son of Sohrail Singh; (3) Nandkeshwar Ram (No. 1), Son of Gobardhan Ram; (4) Abdul Saltar Son of Gulam Rasool; (5) Suleman Khan, Son of Lokman Khan and (6) Nandkeshwar Naik (No. 2), Son of Somaru Naik, all workmen of Damodar Valley Corporation Bermo Colliery, by Notice No. CM/CR/1850, dated the 23rd May, 1963 issued under the signature of Shri S. S. Rao, Coal Superintendent and Agent, Damodar Valley Corporation Bermo Colliery was justified? If not, to what relief are they entitled?

[No. 2/82/67-LRII.]

New Delhi, the 29th April 1969

S.O. 1796.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Benedih Colliery of Messrs Benedih Coal Concern, Post Office Nudkharkee, District Dhanbad and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal (No. 3), Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Benedih Colliery of Messrs Benedih Coal Concern, Post Office Nudkharkee, District Dhanbad, was justified in imposing idleness on Sarvashri Trilokdhari Bhar and Kirit Gope, Pick Miners, with effect from the 3rd June, 1968 and subsequently, dismissing them with effect from the 20th June, 1968? If not, to what relief are these workmen entitled?

[No. 2/266/68-LRII.]

S.O. 1797.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Prossona Datta Kajora Colliery, Post Office Kajoram, District Burdwan and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal, Calcutta, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Prossona Datta Kajora Colliery, Post Office Kajoram, District Burdwan was justified in suspending and stopping work of Sarvashri Chandi Kahar, Looseman, Bikram Chamar, and Rudal Kahar, Pick-Miners with effect from the 19th October, 1968? If not, to what relief the workmen are entitled?

[No. 6/19/69-LRII.]

New Delhi, the 30th April 1969

S.O. 1798.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Bankola Colliery, Post Office Ukhra, District Burdwan and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal, Calcutta, constituted under section 7A of the said Act.

SCHEDULE

Whether Md. Isbak Mian, Guard, had been unjustifiably stopped from work with effect from the 17th July, 1968 by the management of Bankola Colliery, Post Office, Ukhra, District Burdwan? If so, to what relief is the workman entitled?

[No. 6/21/69-LRII.]

S.O. 1799.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Ena Colliery, Post Office Dhansar, District Dhanbad and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal (No. 3), Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Ena Colliery, Post Office Dhansar, District Dhanbad, was justified in stopping the payment of extra-half day wages with effect from the 15th August, 1967 to their workers for working on Sundays on essential maintenance jobs? If not, to what relief are the workmen entitled?

[No. 2/258/68-LRII.]

S.O. 1800.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Bhowra Colliery of Messrs Karamchand Thapar and Brothers (Private) Limited, Central Office Bhowra, Post Office Bhowra (Dhanbad) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d), of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal (No. 3), Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the claim of the following Coal Cutting Machine Helpers of Bhowra Colliery of Messrs Karamchand Thapar and Brothers (Private) Limited, Central Office Bhowra, Post Office Bhowra (Dhanbad), for the Wage rate of Category—IV, as per recommendations of the

Central Wage Board for Coal Industry, is justified? If so, to what relief and from which date are these workmen entitled?

Serial No.	Name of the workmen.
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- | | |
|-----|--------------------|
| 1. | Priti Singh. |
| 2. | Balmiki Singh. |
| 3. | Bhairu Shaw. |
| 4. | Ram Prasad Koiry. |
| 5. | Golab Singh. |
| 6. | Satyaban Karmokar. |
| 7. | Sokot Mahato. |
| 8. | Kedar Gosai. |
| 9. | Makhan Bauri. |
| 10. | Ajodhya Singh. |
| 11. | Monjoor Gorh. |
| 12. | Bhukhal Harijan. |

[No. 1/15/88-LRII.]

BALWANT SINGH, Under Secy.

MINISTRY OF INDL. DEV., INTERNAL TRADE AND CO. AFFAIRS**(Department of Industrial Development)****ORDER***New Delhi, the 3rd May 1969*

S.O. 1801/IDRA/6/1/69.—The following names of members shall be added to the list of members of the Development Council for Leather and Leather Goods Industry given in para 1 of the late Ministry of Industrial Development and Company Affairs Order No. S.O. 365-IDRA/58/68, dated the 14th January, 1969 published in the Gazette of India dated the 25th January, 1969:—

S. No.	Name and address of the member	Interest representing	Member
27.	Shri Mahesh Nigam (Representative of AITUC), Kanpur Tannery and Leather Workers Union, 12/1, Gwaltoli, Kanpur, U. P.	Workers	Member
28.	Shri Prabhakar Triparhi (Representative of INTUC), General Secretary, Indian National Leather Workers Federation, 11/365, Souter-gang, Kanpur.	Do-	-Do-

[No. 31(17)/66-LI(II).]

C. K. MODI, Under Secy.